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No. 504
OCT 17 1940

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

NORTH CENTRAL DIVISION

Procedure for the operation of county agricultural conservation associations and the election of delegates and committeemen for the 1941 program in the North Central Region

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PART I. GENERAL

The purpose of the County Agricultural Conservation Association, hereinafter referred to as "the association," and of the County Agricultural Conservation Committee, hereinafter referred to as "the county committee," shall be to cooperate with the Secretary of Agriculture of the United States, hereinafter referred to as the "Secretary of Agriculture," the Agricultural Adjustment Administration, and other agencies of the Department of Agriculture in carrying out the provisions of sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, the Agricultural Adjustment Act of 1938, the Federal Crop Insurance Act, the Sugar Act of 1937, and any amendments to such acts, and such other acts of Congress as the Secretary of Agriculture may designate. Neither the association nor the county committee shall engage in any other activity.

District or county meetings will be arranged by the State agricultural conservation committee and members of the Extension Service on dates suggested by the State committee. At the district or county meetings educational and organization material for the 1941 program year should be presented, including material concerning the economic background of the 1941 programs. The organization of the county agricultural conservation associations for 1941 and election of committeemen for 1941 will be discussed at these district or county meetings. As soon as possible after the district or county meetings, community meetings will be held. At the community meetings material discussed at the district or county meetings will be presented, and thereafter the community elections will be held. Immediately after the community elections the county convention will be held. At these county conventions, the Articles of Association and the provisions for eligibility to vote and qualifications for delegates and committeemen in Part III hereof will be read and discussed, and members of the 1941 county committee will be elected.

The members of the 1941 county committee will take office immediately after the election, and in addition to handling the work in

connection with the 1941 program will complete any remaining work in connection with the 1940 program.

PART II. LOCAL ADMINISTRATIVE AREAS

The county may be divided into local administrative areas, hereinafter referred to as communities. Community boundaries shall be determined upon the basis of minor civil divisions, except that upon recommendation by the county committee and approval by the State committee a community may include a combination of the bona fide farming areas of one or more civil divisions or parts thereof. Insofar as practicable, community boundaries will be the same as those in 1940.

FORM ACP-80—COMMUNITY BOUNDARIES

Purpose.—The purpose of this form is to identify the various communities in a county and to show certain data in connection with such communities, also to show a map of the county with the proposed community lines. An incorporated city or village may be excluded from a community provided no farm is thereby excluded. If any incorporated city or village is to be excluded from the community such fact must be clearly shown on the map and a notice of it shown on the face of Form ACP-80 or on an attached memorandum. The location of the county office shall be shown on the map.

Preparation of form.—1. **NUMBER OF COPIES.**—Prepare Form ACP-80 in triplicate, transmit the original and first copy to the State office. The second copy, retained in the association office, should be posted in a conspicuous place in the office immediately upon notice from the State committee of approval of the boundary lines shown on the form. The form should be prepared by the 1940 county committee.

2. **ENTRIES.**—Enter in the appropriate blank spaces in the upper right hand corner the name of the county and State and under the name of the State should be shown the date upon which the form was prepared. In the appropriate space in the body of the form enter the name, letter, or number of the community, and on the same line, in the space provided therefor, enter the number of farms in the community, the total number of forms NCR-403 prepared for such community during the current year, and the estimated number of applications for Agricultural Conservation and Sugar Act payments in connection with the 1940 programs. In making the entry for "Number of Farms in Community" the same definition of farm should be used as was used in the preparation of Form NCR-409. (See NCR-401, Section 1 (9)). After the form is completed and the county map drawn on or attached to the form, it should be signed by the chairman and secretary in the spaces provided therefor.

Community election meetings will be held after the State committee notifies the county committee that Form ACP-80 has been approved.

PART III. COMMUNITY INFORMATIONAL AND ELECTION MEETINGS

Immediately following the district or county educational meetings the existent county committee, acting under instructions from the State committee, should arrange for and schedule a community informational and election meeting in each community. All community election meetings for a county shall be held on the same day and hour, such day and hour being set by the county committee and approved by the State committee. It is not considered necessary that a representative of the county committee attend all community election meetings. The place and date of the community election meetings must be given full publicity. A notice fully describing the nature and date and place of such meeting shall be prepared by the secretary of the county committee, and mailed to all persons who are eligible to cooperate on farms in the community in any of the programs administered by the association. These notices shall be mailed so as to be received by the farmers at least 5 days prior to the time of the meeting. Copies of notices of community meetings in the county should be sent to the press of the county. The chairman of the community committee for 1940, or, in his absence or inability to serve, the vice chairman, or the third member of the community committee, should act as chairman of the meeting until the chairman for the 1941 program is elected. The acting chairman shall then turn the meeting over to the newly elected chairman, if he be present. If not, the acting chairman shall continue to preside until the vice chairman or third member has been elected, who, in turn if present, shall preside.

ELIGIBILITY TO VOTE

Immediately following presentation and discussion of educational material for the 1941 program and the reading of those parts of the Articles of Association relating to the eligibility of persons for election as delegates and committeemen, the Register of Members, Form NCR-505, should be signed by those present and eligible to sign. Any person who is participating or cooperating on a farm in the community in any program developed under any of the acts of Congress enumerated in Part I hereof and who signs the Register of Members, Form NCR-505, or any person who has or who in 1941 will have an interest in a farm in the community and who signs the Register of Members, Form NCR-505, indicating that he intends to cooperate in a program administered by the association in 1941 shall be eligible to vote at the community election meeting. Any person who owns or operates farms or operates range land in more than one community will be permitted to vote once at only one community meeting, and must vote in a community in which he owns or operates a farm or operates range land. Voting by proxy or by mail will not be permitted. After qualifications for delegates and committeemen have been read and Forms NCR-505 have been completed and filed with the chairman of the meeting, a delegate and alternate delegate to the county convention shall be elected, and, after the delegate and alternate delegate have been elected, community com-

mitteemen and alternate community committeemen shall be elected. *Before the adjournment of the community election meeting the chairman shall announce the time and location of the county convention.*

QUALIFICATIONS FOR DELEGATES AND COMMITTEEMEN

Persons eligible for election as delegate, alternate delegate, committeeman, and alternate committeeman must be bona fide farmers or ranchers who are members of the association and who derive a substantial part of their income from farms which they own or operate, or ranching units which they operate, within the community. Any member of the association otherwise qualified shall be eligible to serve as a delegate, community or county committeeman, or alternate, only if such member (1) is engaged in farming or ranching in the community and derives a substantial part of his income directly from farming or ranching; (2) is a resident of the community for which the delegate, committeeman, or alternate is elected (for the purpose herein concerned a farmer's residence shall be regarded as being in the community in which the principal dwelling in connection with the farm he operates is situated); (3) has during the current year qualified for a payment in connection with the Agricultural or Range Conservation or Sugar Beet Program or who has qualified in 1940 for a grant of aid in connection with the Agricultural or Range Conservation Program currently administered by the association in the community for which the delegate, committeeman, or alternate is elected or in the county in which he was engaged in farming or ranching during such year; (4) is not holding any Federal, State, or major county office filled by an election held pursuant to law, or is not or has not been during the current year and does not become a candidate for any such office; (5) is not and has not been during the current year or does not become an officer or employee of any political party or political organization; (6) has not been removed, for cause, from office as committeeman, delegate, alternate, officer, or employee of any association or like organization, or from public office, and has not been convicted of any fraud, larceny, embezzlement, or any felony, unless such disqualification is removed by the Director of the North Central Division.

If a person elected as a delegate, alternate delegate, committeeman, or alternate committeeman is ineligible to serve, such person's election is null and void, and all his acts purporting to be those of a member of the committee are subject to reconsideration by a properly constituted committee. Such person has no right to any payments provided for service, and a refund of all money paid such ineligible person for the purported service may be required, and pending refund of such money by him his name may be placed on the register of indebtedness.

Any member of the association otherwise qualified who has been elected as a delegate or alternate delegate to the county convention may also be elected as a member or alternate member of the community or county committee, provided, however, that when a delegate or a member of the community committee becomes a regular member of the county committee he shall cease to be a delegate or a member of the community committee.

ELECTION PROCEDURE

Delegate to county convention.—Where nomination for the office of delegate to the county convention is made by written ballot, the three members receiving the highest total number of votes on such nominating ballot shall be declared nominated. In the event of a tie, all nominees tied shall be declared nominated. Nomination by acclamation may be permitted provided in all such cases not less than three farmers shall be nominated for each position. If one member receives a majority of all votes cast in the nominating ballot, provided such ballot was a written ballot, he shall be declared elected; if no member receives a majority a ballot shall next be taken for the election of delegate, and if one of the three nominees receives more than one-half of all votes cast he shall be declared elected. In the event that no nominee receives more than one-half of all votes cast, a third ballot shall be taken on the two candidates receiving the highest total number of votes cast and the person then receiving the majority of votes shall be declared elected. *Election must in all cases be by written ballot.* The procedure used for the nomination and election of the delegate to the county convention shall be followed in the nomination and election of an alternate delegate. The alternate delegate shall serve in case of absence, disability, resignation, disqualification, or removal of the delegate to the county convention for the election of a county committee. *The farmer elected as delegate to the county convention may also be elected as chairman or member of the community committee.*

Community committeemen.—The procedure used for the nomination and election of the delegate to the county convention shall also be followed in the nomination and election of the chairman, vice chairman, third member of the community committee, first alternate member, and second alternate member of the community committee. Each community committee may consist of not more than three regular members and two alternate members.

The first alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee or when instructed to serve by the Director of the North Central Division. The second alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.

The members of the community committee elected shall select a secretary of their committee and may select as such secretary the person who is selected as the secretary of the county association or the county agricultural extension agent, and the name of the person so selected should be shown on Form ACP-81, Minutes of Community Election Meeting.

Immediately following completion of the election of the delegate and alternate delegate to the county convention, community committeemen, and alternate community committeemen, Form ACP-81 should be prepared by the newly elected chairman of the community committee or by the acting secretary of the community meeting.

PARTICIPATION IN ELECTIONS

If a fairly representative number of eligible farmers did not participate in any election, or if the procedure herein provided for was not followed in the election, the Director of the North Central Division may declare the election void and call a new election for the selection of delegates and committeemen.

FORM ACP-81—MINUTES OF COMMUNITY ELECTION MEETING

Purpose.—The purpose of this form is to make available in Division and State offices the names and addresses of the farmers elected as delegates, alternate delegates, committeemen, and alternate committeemen at each community election meeting.

Preparation of form.—1. **NUMBER OF COPIES.**—Prepare Form ACP-81 in triplicate. The original copy, properly signed by the newly elected chairman of the community committee and the acting secretary, shall be handed to the farmer elected as delegate to the county convention. Two copies of the form will be forwarded to the County office and thence to the State office, attention of the County Associations Section.

2. **ENTRIES.**—Enter in the appropriate blank spaces in the upper right-hand corner the name of the county and State. Enter in the body of the form in the blank space following the words "was held for" the name, letter, or number of the community, and in the spaces provided therefor the date upon which the community election meeting was held and the number of those present who signed Form NCR-505. In the spaces provided therefor shall be typed the name and home address of each person elected, the number of votes received by each, and the total number of votes cast for such office. After the form is completed it should be certified to by the newly elected chairman of the committee and acting secretary of the meeting.

In certifying to the eligibility of the members elected as delegate, community committeemen, and alternates, it is required that the chairman and secretary signing such certification have personal knowledge of such eligibility under Article V of the Articles of Association, as amended. If there has been elected as a delegate or community committeeman, or alternate, a person who is not eligible, the newly elected chairman and secretary who acted during the election meeting shall note the ineligibility of such person on Form ACP-81 and state the reason for such ineligibility.

A certified copy of Form ACP-81 shall be the authority for the delegate, or alternate delegate if he be acting, to represent the community at the county convention, if such delegate or alternate is eligible to serve under the Articles of Association, as amended.

PART IV. COUNTY CONVENTION

The delegates to the county convention from the several communities in a county shall assemble in county convention on a day and hour set by the State committee and in each county such date shall not be later than the second day following the selection of delegates; further, it is recommended that such conventions be held

without representation from the State office. The county convention of delegates shall be open to all members of the association and to others interested in attending the convention.

Order of business.—The chairman of the existent county committee or, in his absence or inability to serve, the vice chairman, or in his absence the third member, will call the meeting to order. If no member of the existent county committee is present to preside, the delegates present shall elect a temporary presiding officer from among their own number; such presiding officer will preside until a new chairman of the county committee is elected. The acting chairman shall then turn the meeting over to the newly elected chairman if he is present. If the newly elected chairman is not present, the acting chairman shall continue to preside until the vice chairman or third member has been elected, whereupon whichever is first elected and present shall preside. The secretary of the existent county committee will act as secretary of the convention, or if he is not present the delegates will elect one of their own number to record the actions of the convention. Each delegate from the various communities, or, in the absence of the delegate, his alternate, shall file with the secretary a Form ACP-81, showing that he is eligible to serve as delegate. The secretary will then prepare a roster of those present who have filed Form ACP-81 showing them entitled to vote and will call a roll of those eligible to vote in the convention. The acting chairman or the secretary will read the Articles of Association, as amended, Form ACP-71, Revised, and will call special attention to Article V and the qualifications for committeemen contained herein. The presiding officer should stress the importance of nominating for county committeemen members of the association who have been elected as community committeemen for 1941 in their respective communities, or who have served as county committeemen, in order to be certain that able and experienced committeemen are chosen. Following a discussion of the Articles of Association and the qualifications for committeemen contained herein, the delegates will proceed to nominate and elect three members and two alternate members of the county committee.

The nomination and election of county committeemen and alternate committeemen shall be held according to the general procedure prescribed herein for the nomination and election of delegates to the county convention except that both nomination and election shall be by written ballot. So far as is practicable, the convention of delegates should elect county committeemen who will provide fair representation for the various sections of the county and types of agriculture within the county, in order that all agricultural interests, viewpoints, and sections of the county may be represented on the committee.

Chairman.—First the convention shall elect the chairman of the county committee. The farmer elected shall preside at all meetings of the county committee and otherwise serve as chairman of the county committee and as president of the county agricultural conservation association. Such person should be familiar with the agricultural conditions in the county, should have well-defined qualities of leadership, and should be able to devote a considerable portion of his time to the program. It is desirable that the chairman should

have had some experience in the administration of the program in the county.

Vice chairman.—The vice chairman, who should have the same general qualifications as the chairman, will be elected next. The vice chairman will serve as a regular member of the county committee, and will serve as acting chairman of the county committee in the absence of the regular chairman, at such times having all the duties, rights, and privileges of the chairman.

Third member and alternate members of the committee.—Since the county committee will consist of one regular member in addition to the chairman and vice chairman, the convention shall next elect the third member. Thereafter a first alternate member of the county committee shall be elected and thereafter a second alternate member of the county committee shall be elected. It is important that the alternate committeemen be well qualified for service on the committee. The first alternate county committeeman shall serve in the absence of any regular member of the committee or when instructed to serve by the Director of the North Central Division. The second alternate county committeeman shall serve in the absence of a regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.

The delegates to the county convention will transact no other business than the election of the county committeemen and alternate county committeemen and a discussion of the Articles of Association, the Procedure for the Operation of County Agricultural Conservation Associations, and the 1941 farm program.

Immediately after the county convention each county committeeman, if eligible to serve upon execution of Form ACP-88, if such form has not previously been executed by him, shall assume the duties of the position to which he has been elected.

The county agricultural extension agent for the county, if not selected as secretary of the county committee, shall be *ex officio* a member of the county committee but in either case shall not have the power to vote.

MEETING OF COUNTY COMMITTEE

The members of the county committee elected by the delegates to the county convention will meet and select a secretary to and a treasurer for the county committee. The person selected as secretary should have general knowledge of farming practices and should have business or secretarial ability. The secretary selected need not be a member of the association and shall not be a member or an alternate member of the county committee.

Wherever practicable, the offices of secretary and treasurer should be combined into one office of secretary-treasurer. The person selected as treasurer should be trustworthy and efficient, and need not be a member of the association. He shall not be the county agricultural extension agent, shall not be an employee of any other organization, or a member or alternate member of the county committee, and shall not be a director, officer, or employee in a bank in which the association funds are deposited. Since the Division requires that the treasurer shall maintain in *the office of the association* a complete cur-

rent fiscal record file in connection with the handling of association funds, it is recommended by the Division that in all cases the county committee select as treasurer a full-time employee of the association.

The chairman of the county committee shall designate a member of the county committee to give particular attention to one or more of the following activities in those counties where such work is to be undertaken:

- | | |
|--|--|
| 1. Commodity Loan Program. | 6. Range Program. |
| 2. Crop Insurance Program. | 7. Any other special program or activity to be carried on with the assistance of the county agricultural conservation association. |
| 3. Program under the Sugar Act of 1937. | |
| 4. Price Adjustment and Parity Payment Programs. | |
| 5. Marketing Quota Programs. | |

Immediately following their selection by the county committee, the secretary-treasurer or secretary, or acting secretary and treasurer, if eligible and upon the execution of Form ACP-88, shall assume the duties of such offices.

Immediately after the first meeting of the county committee, Form ACP-82, Report of Election Meeting of Delegates to County Convention, shall be executed.

FORM ACP-82—REPORT OF ELECTION MEETING OF DELEGATES TO COUNTY CONVENTION

Purpose.—The purpose of this form is to show the names of the delegates who attended the county convention and the names of the communities represented in the convention, also to show the eligible delegates who were not present. On the form the chairman and secretary name and certify to the officers elected at the county convention and the names of the secretary and treasurer selected by the newly organized county committee.

Preparation of form.—1. **NUMBER OF COPIES.**—Prepare Form ACP-82 in triplicate, transmit the original and first copy to the County Associations Section in the State office and retain the second copy in the county association office. These forms should be prepared by the county committee elected to administer the 1941 programs.

2. **Entries.**—Enter in the appropriate blank spaces in the upper right-hand corner the name of the county and State. In the appropriate space following the words "held on" enter the month, day, and year of the county convention. On lines 1 to 20 type the names of those delegates who attended the county convention and the name, letter, or number of the community represented. On lines 21 to 23 enter the names of delegates absent from the convention. On the reverse side of the form enter on the appropriate lines the name and home address of each member and alternate member of the county committee elected at the convention. There shall also be shown the names and home addresses of the persons selected by the county committee as secretary and treasurer of the association. In the appropriate space the mail address of the county association will be shown. After the form is completed it will be signed by the chairman and secretary of the newly elected county committee and dated.

In certifying to the eligibility of the members of the county committee elected by the delegates, and of the secretary and treasurer

selected by the county committee, it is required that the chairman and secretary signing such certification have personal knowledge of such eligibility under Article V of the Articles of Association as amended. If the approved procedure for nominating and electing county committeemen and selecting the secretary and treasurer has been followed, no name of any person who is ineligible under any of the provisions of Article V of the Articles of Association, as amended, will appear on Form ACP-82. However, if there has been elected as county committeeman or alternate county committeeman or selected as secretary-treasurer or secretary or treasurer a person who is not eligible, the chairman and the secretary shall note the ineligibility of such person on Form ACP-82 and state the reason why he is ineligible. No person elected or selected for an office or position for which he is ineligible can qualify for such office or position and any claims under such title included on Form ACP-9, Revised (hereinafter referred to as Form ACP-9), for any person ineligible to serve in the office or position for which claim is made shall be disallowed by the chairman and secretary when Form ACP-9 is certified, or if payment has been made a refund of such payments may be required. Such committeeman or officer is ineligible to receive or retain any compensation on the grounds of service in the position of community or county committeeman or secretary or treasurer. In case Form ACP-82 shows the election or selection of any person not eligible to serve in the office to which he has been elected, or in the position for which he has been selected, a vacancy exists, which vacancy shall be filled as provided in Part VI hereof.

COUNTY CONVENTION MINUTES

There shall be prepared in triplicate minutes of the county convention, giving the details of the convention, showing the various ballots cast and the number of votes received by each candidate on each ballot. These minutes shall be signed by the chairman and secretary of the committee. The original and one copy of these minutes shall be forwarded to the State office, attention of the County Association Section. One copy shall be kept in the county office.

There shall be prepared for the State office two copies of the minutes of the first meeting of the county committee, showing the selection of the secretary-treasurer or secretary and treasurer and the other business transacted. These minutes shall be signed by the chairman and secretary of the committee.

PART V. COMMITTEES AND OFFICERS

DUTIES OF COUNTY COMMITTEE AND COUNTY COMMITTEEMEN

The county committee and county committeemen, subject to the general direction and supervision of the State committee and the Director of the North Central Division, shall be generally responsible for the carrying-out of the purposes of the association in the county. Committeemen certifying and approving vouchers are responsible for improper payments made in connection with such vouchers which payments are caused solely by improper certification as to matters not within the knowledge of or available to the disbursing officer, and

committeemen may be held accountable therefor. Committeemen should realize the responsibilities placed upon them by the Government of the United States and the Director of the North Central Division and should carefully avoid being placed in a position of violating any section or title of the United States Code, such as being parties to presenting or approving, or causing the presentation of false claims to the Government, or to conspiracy to commit fraud or falsifying, concealing, or covering up by trick any illegal act in connection with the administration of the program. In carrying out their duties the county committee and committeemen shall—

1. Determine farm acreage allotments, goals, normal yields, and other agricultural facts required under the programs formulated under the statutes listed in Part I hereof for farms in the county, in accordance with regulations prescribed by the Secretary of Agriculture and instructions issued by the Agricultural Adjustment Administration.

2. Select the secretary to and the treasurer for the county committee, provide for the employment of necessary personnel of the county committee, and, subject to the instructions issued by the Director of the North Central Division and the approval of the State committee, fix the rate of compensation for such personnel. The county committee may designate an acting secretary to serve in the absence or inability to serve of the regularly selected secretary.

3. Supervise and direct the activities of the community committees established in the county.

4. Review and certify, if otherwise correct, prescribed forms filed by, or on behalf of, members of the association.

5. Make available to members of the association, and others authorized to receive same, information with respect to programs in which the association is being utilized.

6. Exercise its own discretion in the matter of furnishing or refusing to furnish lists containing the names and addresses of county and community committeemen.

7. Recommend to the State committee changes in boundaries of communities.

8. Recommend to the State committee changes in or additions to programs under the statutes listed in Part I hereof.

9. Conduct such hearings and investigations as the Director of the North Central Division or the State committee may request.

10. See to it that employees of the association do not act as agents for any farmers or others in signing applications for payment or other forms in connection with the farm program except in those cases where the employee is actually a bona-fide agent with respect to the operation or management of the farm.

11. Hold *each* month a regular monthly meeting of the county committee at a time and place designated by the State committee, and give due notice of such meeting in the press of the county. At such regular monthly meeting reports shall be read by the secretary, the treasurer, and members of the committee. Other matters of interest to the committee and to the association shall be discussed. It is hoped that monthly meetings of this character will develop into forums for the general discussion of the farm program. All members of the association and their friends should understand that they

are welcome to attend these meetings. The general purpose of having this regular monthly meeting to which all farmers and others interested are invited is to enable them to gain a more complete understanding of the aims and purposes of the various phases of the agricultural programs carried on in the county and to offer first-hand knowledge of how the committee functions in its efforts to give the best possible administration of the program for the members of the association and for the welfare of the community. A copy of the minutes of these meetings shall be filed with the State office, attention of County Associations Section.

12. Perform such other duties as may be prescribed by the Agricultural Adjustment Administration.

OUTSIDE WORK

No committeeman, officer, or employee of a county association shall, during the hours he is employed or being paid for his services by the association, perform or be engaged in any work on his own behalf, or for private individuals, firms, companies, organizations, or institutions; further, no committeeman, officer, or employee shall at any time engage in outside activities:

1. If the outside work will prevent the committeeman, officer, or employee from rendering required service to the association.

2. If efficiency may be impaired by the performance of the outside duties.

3. If the work to be done in a private capacity may be construed by the public to be the official acts of the association and Agricultural Adjustment Administration.

4. If the doing of such work may involve the use of information secured as the result of employment in the association to the detriment of the public service.

5. If such employment may tend to bring criticism on or cause embarrassment to the Agricultural Adjustment Administration.

DUTIES OF OFFICERS OF THE COUNTY COMMITTEE

Chairman.—The chairman or acting chairman of the county committee shall preside at meetings of the county committee and serve as president of the association, supervise the work of the county committee and of the association, certify such documents as may require his certification, and perform such other duties as may be assigned to him by the Director of the North Central Division.

Vice chairman.—The vice chairman of the county committee shall, in the absence of the chairman, serve as acting chairman of the county committee and acting president of the association, and in such capacity he shall perform all duties usually performed by the chairman. In the absence of the chairman and vice chairman the third member of the county committee shall serve as acting chairman and acting president of the association.

Secretary.—The secretary shall keep the minutes of each meeting of the county committee. He shall keep records of all actions taken by the committee, the personnel employed, and wages paid each employee, and in general perform all duties incident to the office of secretary. He shall keep all such minutes and records on file in the office of the association and make the same available to the auditor, or other representative of the State committee, upon request. In case of any meeting called to consider the removal of a community

committeeman, the secretary shall be careful to keep complete minutes of the meeting, including the vote of each committeeman on the question of removal. If the committee votes to remove a committeeman, the secretary shall attach to the minutes of the meeting the written approval of the State committee for such removal, when the same has been received, and shall forward a copy of such minutes to the State office for the attention of the County Associations Section. Acting under the supervision of the county committee, the secretary shall be custodian of all records and documents filed in the office of the association, except current fiscal records, which shall be kept in the custody of the treasurer, and shall:

1. Have general supervision of the office personnel.
2. Maintain an adequate supply of official forms required for use by members of the association.
3. Certify the results of all elections held in the county or communities within the county.
4. Give public notice of the designation and boundaries of each community within the county not less than 5 days prior to the election of delegates, committeemen, and alternates.
5. Provide for the accessibility of information to the public as follows:

a. Make available for public inspection in the Association office information pertaining to each farm within the county with respect to the number of acres in acreage allotments or goals that may be established for the farm, the average yields or productivity indexes established for the farm, and the acreage of range land and grazing capacity thereof for each ranching unit, owned or operated in the county by members of the Association, and payments received by the farmers for cooperating in programs administered by the Association except that the information concerning payments shall not be made available sooner than 30 days after such payments have been received by the farmers;

b. Mail a notice of the farm acreage allotment, yields, and the farm marketing quota of his farm to the farmer.

c. Not furnish copies of any lists or data in his custody nor permit such lists or data to be copied by anyone for use other than for the official purposes of the association, or as authorized herein or in the Articles of Association, Form ACP-71.

d. Post in a conspicuous place in the county association office the names and addresses of all regular and alternate committeemen, officers, and employees of the association and the amount of compensation received by each of them for services rendered during the twelve-month period, January 1 through December 31, 1940. Obtain these data from Forms NCR-County No. 19. The total amount of the association's expenses for the period shall also be shown. The list herein referred to shall be posted not later than February 15, 1941, in a place where it will be readily available for reading by members of the association and others, and shall remain posted for a continuous period of not less than 30 days.

e. Make available information from aerial photographs under certain conditions. Aerial photographs, like all other records and equipment of county associations, are the property of the Government of the United States, entrusted to the custody of the county associations, and the information from such records is to be made available only under instructions from the Director of the North Central Division. Representatives of other branches of the Department of Agriculture and of other Federal departments or bureaus may be given access to aerial photographs when such access involves infrequent reference to a few prints only, and then only at the convenience of the county office. Any requests for use of large numbers of prints for map checking or any kind of detail study should be referred to the Director of the North Central Division.

f. Make available to the county planning committee information from records of the county agricultural conservation association, provided the county committee determines that the desired information may be furnished without delaying the necessary work of the association and without a material increase in

the cost of operating the association. In this connection it is thought that most of the information which may be requested will have already been tabulated by the county office. Requests for information that would require additional tabulation or the incurring of additional expense by the agricultural conservation association should be referred to the State agricultural conservation committee.

6. Give due public notice in advance of each regular meeting of the county committee, of all meetings of the membership of the association, and all elections of community committeemen, so that notice of such meetings will reach the interested persons at least 5 days before the date of the meeting.

7. Provide that notice of the time and place of the county convention be announced at the community election and that a notice of the convention reach each delegate and alternate delegate elected before the date of the convention.

8. Maintain the observance of the requirement that the display of commercial advertising matter of any and all kinds in the association office be prohibited.

9. Perform such other duties as may be assigned to him by the county committee or the Director of the North Central Division.

Treasurer.—The treasurer of the county committee shall have custody of all funds of the association, and shall disburse such funds only upon the authorization of the county committee, evidenced in writing on forms prescribed by the Director of the North Central Division, and *after* such disbursement has been approved by the State committee. The treasurer shall also receive, hold, and account for any other funds, negotiable instruments, or property, private or public, as provided in applicable rules, regulations, or instructions which are now or may hereafter become effective, authorizing him to receive and so handle such other funds, negotiable instruments, or property. The funds of the county association shall be deposited in the name of the association, and unless otherwise authorized by the State committee, at a bank in the same town in which the office of the association is located or in the nearest bank available that serves the community in which the association office is located. Insofar as is practicable any funds received by the treasurer *must* be deposited in the association bank account on the same day that the funds are received if the association office and the bank are located in the same town. Money received following the time of deposit on any given day may be receipted for as of the following business day.

Acting under the supervision of the county committee, the treasurer shall also be responsible for:

1. Maintenance of current posting of the association's cash receipts and disbursements to Forms NCR-County No. 18 and NCR-County No. 18A, in accordance with instructions contained in Part XIV hereof.

2. Preparation of Form NCR-County No. 17, Bank Reconciliation, in accordance with instructions contained in Part XIV hereof.

3. Maintenance of current posting to Forms NCR-County No. 20 and NCR-County No. 20A of cash receipts and disbursements in connection with sale of Commodity Credit Corporation corn, in accordance with instructions contained in Part XVI hereof.

4. Maintenance of such other records of funds as may be required by the North Central Division.

5. Maintenance in the association office of the complete file of the current fiscal records of the association,

FORM ACP-88—OATH OF OFFICE AND SERVICE OBLIGATION

As evidence of acceptance of the responsibilities of office or employment, each member of the county committee, the secretary, the treasurer (or the secretary-treasurer), the chief clerk, the office manager, and every other person making collections or handling funds in any form as committeemen, officers or employees of the association shall execute Form ACP-88 or Form ACP-88, Revised, Oath of Office and Service Obligation (hereinafter referred to as Form ACP-88) *before* entering upon the duties of such office, position, or employment.

In addition to the officers listed above, any person designated by the association treasurer to assist him in handling commodity loan collections shall execute Form ACP-88, and no person shall be so designated who is not an officer or employee of the association.

Any alternate member of a county committee who moves up to fill a vacancy in the committee, or any person selected by the county committee to fill a vacancy in the office of secretary-treasurer, secretary, treasurer, chief clerk, or office manager, or any person serving as acting chairman or acting secretary, shall execute Form ACP-88, before entering upon the duties of such office or position.

Form ACP-88 shall be executed in duplicate. When completed, the signed original Form ACP-88 will be transmitted to the State office, attention of the County Associations Section, for approval and filing, and the signed duplicate will be filed in the county association office.

DUTIES OF THE COMMUNITY COMMITTEE AND COMMUNITY COMMITTEEMEN

The community committee and community committeemen shall—

1. Assist the county committee in determining acreage allotments, goals, normal yields, and other agricultural facts required under the programs listed in Part I hereof for farms in the county;
2. Inform farmers concerning the purposes and provisions of programs being administered in the county through the association;
3. Assist in arranging for and conducting the necessary community meetings of members of the association; and
4. Perform such other duties as shall be assigned to them by the county committee or the Agricultural Adjustment Administration.

OFFICERS OF COMMUNITY COMMITTEE

Chairman.—The chairman of the community committee shall preside at all meetings of the community committee and of the members of the association in the community. He shall supervise the work of the members of the community committee.

Vice chairman.—The vice chairman of the community committee shall, in the absence of the chairman, perform all duties and functions usually performed by the chairman.

Secretary.—The secretary to the community committee shall perform such duties as may be assigned to him by the secretary to the county committee or by the Director of the North Central Division.

PART VI. TENURE OF OFFICE

The term of office of delegates and their alternates shall begin upon their election and shall continue until their successors have been elected, or until suspended or removed for cause.

The terms of office of all members, alternates, and officers of county and community committees shall begin immediately following their election and the execution of Form ACP-88 and shall continue until their respective successors have been elected and have qualified, or until such committeemen have been suspended or removed.

Removal from office.—Any regular or alternate member of the county committee who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud shall be removed, or if it appears that he may be subject to such removal, may be suspended pending an investigation, but in either case such action shall be taken only by the Director of the North Central Division of the Agricultural Adjustment Administration. The Director of the North Central Division may also remove or suspend any regular or alternate member of the county or community committee, or any delegate or alternate delegate to the county convention, if such action appears to be necessary to prevent obstruction or failure or lack of requisite success of the purposes of one or more of the programs administered by the Agricultural Adjustment Administration. If any or all of the members and alternate members of the county committee have been removed or suspended, the Director of the North Central Division may name a competent person as acting chairman or acting member or alternate member of the committee, as the case may be, with authority to perform all duties regularly performed by the chairman or member or alternate member of the committee suspended or removed pending the outcome of the investigation or of an election to fill any vacancy.

Any member of the community committee who fails to perform the duties of his office, is incompetent, or commits, or attempts or conspires to commit fraud, shall be removed by the county committee subject to the prior approval of the State committee or may be removed by the Director of the North Central Division. The action of any county committee to remove a member of a community committee may be taken only at a meeting called for the purpose of considering such action. The community committeeman being considered for removal shall be notified of such meeting in ample time to permit his attendance at such meeting and such committeeman shall be entitled to appear at such meeting and discuss any evidence considered by the county committee.

Any secretary, treasurer or other employee of the association who fails to perform the duties of his office, is incompetent, or commits, or attempts or conspires to commit fraud shall be removed by the county committee. If the county committee fails to act promptly in such cases, the Director of the North Central Division or the State committee may remove such officer or employee.

Automatic termination of office.—No person who has been a candidate during the current year or who becomes a candidate for or holds any Federal, State, or major county office regularly filled by an election held pursuant to law, or who is, or who has been during the current year, an officer or employee of any political party or

political organization or who becomes a candidate for such position shall be eligible to serve as a delegate or alternate delegate to the county convention or as a member, alternate member, officer, or employee of a county or community committee. The tenure of office of any delegate, alternate delegate, committeeman, alternate committeeman, officer, or employee shall be automatically terminated and a vacancy in the office held by him shall exist when such person becomes such a candidate in a primary or regular election held pursuant to law or when such delegate, committeeman, alternate, officer, or employee accepts or becomes a candidate for such a political position. Neither the county committee nor the State committee shall certify for payment any claim for compensation in connection with services performed thereafter by such committeeman, delegate, alternate, officer, or employee under the title of such office.

Any delegate, or alternate delegate, committeeman or alternate committeeman, shall cease to be a delegate or alternate delegate, committeeman or alternate committeeman, when it becomes evident he cannot qualify for an Agricultural or Range Conservation or Sugar Act payment or for conservation materials and services to farmers under the programs currently administered by the association in the community or county. Neither the county committee nor the State committee shall certify for payment any claim for compensation in connection with services performed thereafter by such delegate, committeeman, or alternate.

Vacancies.—In case of a vacancy in the office of chairman of a county or community committee, the respective vice chairman shall become chairman; in case of a vacancy in the office of vice chairman, the third regular member shall become vice chairman; in case of a vacancy in the office of the third regular member, the first alternate shall become the third regular member; and in case of a vacancy in the office of the first alternate, the second alternate shall become the first alternate. In the event that a vacancy occurs in the membership of the committee when no alternate is available to fill the vacancy, an election to fill such vacancies as exist shall be held in the manner prescribed herein and at a time named by the State committee.

PART VII. COUNTY ASSOCIATION BOOKS, RECORDS, DOCUMENTS, AND CHECKS

Custody.—All books, records, and documents of the association, including canceled checks, check stubs, and copies of deposit slips, are the property of the Government of the United States entrusted to the custody of the county agricultural conservation associations, and shall be maintained in good order in the office of the association under the direction of the chairman of the county committee.

Inspection.—The books, records, and documents utilized in administering the programs under the supervision of the Agricultural Adjustment Administration are the property of the Government of the United States entrusted to the custody of the county agricultural conservation associations and shall be available for examination (1) at all times by officers and committeemen in the performance of their duties and by any authorized representative of the Secretary of

Agriculture or of the Agricultural Adjustment Administration, and (2) at any reasonable time by any member of the association insofar as his interest under the programs administered by the association may be affected. They shall not be available for inspection or examination by any other person, except as herein provided or with the prior approval of the Secretary of Agriculture or of the Director of the North Central Division.

SUMMARY OF REGULATIONS GOVERNING THE EXHIBITION OF COUNTY ASSOCIATION RECORDS IN COURT

In no instance shall a committeeman, officer, or employee of an agricultural conservation association or any other person take association books, records, or documents into court or permit them to be taken into court or testify concerning association matters without first receiving specific authorization from the Director of the North Central Division of the Agricultural Adjustment Administration.

Records of county agricultural conservation associations are the property of the Government of the United States entrusted to the custody of the county committee and, therefore, no court or administrative body in the absence of authority granted by or under Federal statute has authority to compel the production of such records or the giving of testimony respecting the same.

Inasmuch as the inspection or examination of, the furnishing of information concerning, or the production of county association records or the giving of testimony concerning the same, in court or elsewhere, causes additional expense and loss of time to the association, as well as to the Government, such records will not be open to inspection or examination, except as provided herein or in Mis. 40-53 re: Regulations governing the examination of records of the Department of Agriculture or the giving of testimony with reference to the contents thereof, issued June 1, 1940, and ACP-71, Revised, and information or testimony as to their contents will not be furnished and they will not be produced in court or elsewhere except with the approval of the Director of the North Central Division.

If any attempt is made to compel the production, without the permission which may be given by the Director of the Division, of any agricultural conservation association record or testimony concerning it, in any court or before any administrative body, the text of these regulations should be brought to the attention of the officer bearing the summons or subpoena and if he insists thereafter on serving such summons or subpoena these regulations should be brought to the attention of the court or administrative body and request made that it postpone action in the matter of the production of the record or testimony until the United States Attorney is afforded an opportunity to appear and defend the interests of the Federal Government. The circumstances should be brought promptly to the attention of the North Central Division. If the court or administrative body proposes to act within a time too short to permit the requesting of authority from the Director of the North Central Division, the county office or the State office, as the case may be, should bring the matter directly to the attention of the United States At-

torney's office, if necessary by telegraph or telephone. A copy of these regulations should be made available to the United States Attorney in such emergency cases. However, in all but an emergency situation, the Division should be advised and action taken only on advice received from the Director of the North Central Division.

Care should be taken to inform the court and the persons who desire the production of records or testimony concerning their contents that it is the policy of the Department to cooperate and be of assistance in the doing of justice in the courts, in accordance with its regulations.

It is important that the following information be contained in any letter or telegram informing the Director of any proceedings instituted in court in which a committeeman, officer or employee of a county agricultural conservation association is requested to produce any records of a county association or give testimony with respect to the contents of any such records:

1. The names of the parties litigant.
2. The title and location of the court in which the proceedings are instituted.
3. The purpose of the proceedings.
4. The interest of the person requesting the records or testimony concerning their contents.
5. The date upon which the summons or subpoena was served upon the county committeeman, officer, or employee.
6. The time stated in such summons or subpoena for appearing in court or producing records in court.

These regulations are applicable also to the records of the old production control associations and the records relating to crop insurance or the Sugar Act of 1937.

PART VIII. MEETINGS—COUNTY COMMITTEEMEN AND DELEGATES

Time and place of meeting.—A meeting of the county committee shall be held each month at a time and place designated by the State committee and may be held at such other time as may be necessary for the performance of the duties of the committee. Meetings of the community committee shall be held when necessary to perform the duties of the committee.

Meetings of delegates to the county convention shall only be held at such time as may be prescribed by the Director of the North Central Division or by the State committee.

Call and notice.—Due notice shall be given of each meeting of any community committee, county committee, county convention, or association. Any such committee meeting may be called by the chairman or acting chairman of the committee or by two members of the committee.

Quorum.—A majority of any committee shall constitute a quorum for the transaction of business. A majority of the delegates elected to the county convention shall constitute a quorum for the election of county committeemen.

Voting.—Each member of the association, delegates to the county convention, or member of a community or county committee eligible to vote shall be entitled to only one vote. There shall be no voting by proxy, by mail, or in any manner except in person.

County association office and sign.—The office of the association shall be located at such place in the county as may be selected by the county committee, subject to the approval of the State committee. The location of the office as shown on Form ACP-82 shall not be changed without the prior approval of the State committee.

The county committee shall provide for an office sign bearing the name of the county followed by the words "County Agricultural Conservation Association." This sign shall be of such prominence that all persons having business to transact with the association can readily identify the county office.

PART IX. PROCEDURE FOR HANDLING COLLECTIONS MADE BY THE COUNTY COMMITTEE

All persons making or receiving collections of any kind or handling funds in any form as officers or employees of the association must first execute Form ACP-88.

COMMODITY LOAN COLLECTIONS—RECEIPT FORM

Purpose.—Form CL-2 is the receipt form to be used in connection with commodity loan program fees received. Each receipt Form CL-2 has a serial number in the upper right-hand corner. The State committee maintains a record of the serial numbers of the receipt forms furnished to the treasurer and the treasurer is held strictly accountable for all receipt forms furnished to him. The receipt forms are in pad form, bound in such a manner that one yellow carbon copy will be made of each receipt issued.

Preparation of form.—A separate book shall be used for each commodity and the cover of the book shall have plainly printed on it the name of the commodity, as "Corn—1941."

1. **NUMBER OF COPIES.**—Prepare CL-2 in duplicate (original and one copy). At the time of completion of the loan documents, the original receipt (white) must be given to the person paying the fee; the carbon copy must be retained in the receipt book. Any receipt that is spoiled or voided *must not be* destroyed. The word "spoiled" or "voided" must be written across the face of both original and carbon copy and the original must be retained in the files of the association and made available to the auditor, and the duplicate copy retained in the book. In case of fees received on Letters of Transmittal receipt form CL-2 should not be delivered until after the fee has actually been received by the treasurer.

2. **ENTRIES.**—Prepare all receipts with indelible pencil. Make certain that a piece of carbon paper is properly in place between the original and the yellow copy so that one exact copy of each receipt will be made.

Enter the loan serial number in the upper right-hand corner on the line headed "Loan No." if the loan papers have been completed and a serial number has been assigned. Enter in the space immediately following the words "Commodity Loan Program" the name of the commodity on which the loan is being made. Enter the name of the county and State in the spaces provided therefor.

Enter in the space immediately following the words "Received of" the exact name of *the person paying* the fee except that if the fee was

paid from the proceeds of the loan by a check drawn by the Commodity Credit Corporation or other loaning agency the borrower shall be listed as the person paying the fee. Enter in the space immediately following the word "Address" the correct mailing address of the person paying the fee. Enter in the space immediately following the word "for" the type of the fee as "service" or "protein" and on this same line following the word "on" enter the year of the program for which such collection is applicable, as "1940 Wheat" or "1941 Corn" and enter in the space immediately following the number of bushels on which the loan is being made, as for example, "300 bushels." Enter in the space immediately following the words "identified as follows" the serial number of the farm, the location of the farm, and the name of the *borrower*. For example, if John B. Smith operating Farm No. 108 in the Harrison Township, located in the NW $\frac{1}{4}$ of sec. 6, is the borrower, entries would be made in the space immediately following the words "identified as follows" in the following manner: "Farm No. 108, NW $\frac{1}{4}$ sec. 6, Harrison Township, John B. Smith, Borrower."

Enter in the spaces provided therefor in the lower left-hand corner the amount of the fee which has been received and the date on which such fee was received. The treasurer or the person authorized by the treasurer to receive fees for him will sign his own name on the line for signature in the lower right-hand corner. If the treasurer receives the fee himself, he will delete the word "for" immediately preceding the words "Association Treasurer."

Protein analysis fee receipt.—Form CL-2 shall be issued to each applicant for a wheat loan who requests and pays for protein analysis. In maintaining a record of fees collected for protein analysis, a separate book of receipt forms CL-2 must be used.

All sums collected for *protein analysis* (as shown on receipt forms CL-2) should be deposited in the regular bank account of the association and should *not* be forwarded to the Commodity Credit Corporation. Laboratories making protein analysis tests for members of the association will submit their itemized bills for such tests at the end of each month directly to the association and such claims shall be shown on Form ACP-9 and should be paid by the association. The itemized bill should show the producer's name and the seal number of the bin for each sample taken.

A new book of receipt forms CL-2 should be started for the first receipt for 1940 loan fees for wheat, corn, rye, or barley. Likewise, a new book should be started for corn resealed in 1940 and the book should be labeled "1939 Corn Resealed in 1940."

Disposition of Fees.—1. All fees collected in connection with commodity loans must be promptly recorded on Form NCR-County No. 9 and deposited by the treasurer in the regular bank account of the association. Deposits should be made on the same day, or if necessary, on the first banking day following receipt of the funds. Receipts given for fees collected after the daily collections have been deposited may be dated as of the following day.

2. All funds received from the Commodity Credit Corporation in connection with storing of corn except as indicated in 3 below, must be listed in Form NCR-County No. 9, deposited in the regular bank account and reported on line 1 (c) of Form ACP-8. Sums so re-

ported must also be shown on the summary of collections attached to Form ACP-8.

3. Collections in connection with county committee sales of Commodity Credit Corporation bin corn and transmittals by the Commodity Credit Corporation to the association in connection with direct sales of bin corn shall be kept in a special "Corn Account" entirely separate from other funds of the association and shall not be entered on line 1 (c) on Form ACP-8 or on Form NCR-County No. 9, or be handled through the regular bank account of the association except that the amount shown in column (8) of Form NCR-County No. 20A, Disbursements—Corn Account, shall be shown on line 1 (c) of Form ACP-8 and on Forms NCR-County Nos. 7 and 9.

Crop Insurance Premiums.—Crop-insurance premiums are payable at the time the application for insurance is taken. Receipt Form FCI-113W shall be used and prepared as provided for in Sec. III of FCI-111W, County Application Procedure, Wheat Crop Insurance. One person in the county office who has executed Form ACP-88 shall be designated by the county committee to be responsible for funds collected for crop insurance premiums and for transmitting all such funds daily to the Branch Office of the Federal Crop Insurance Corporation. Form CL-2 shall *not* be used as a receipt for Crop Insurance premiums. *Crop Insurance funds shall be kept entirely separate from other funds of the association and shall in no instance be deposited in the bank account of the association.* Funds collected in connection with crop insurance should *not* be entered on Form NCR-County No. 9, Revised. The cost of obtaining money orders and registering letters used in transmitting premiums to the Federal Crop Insurance Corporation may be included on Form ACP-9 as a miscellaneous item of expense, supported by a receipt from the post office showing that the items have actually been paid by the person claiming reimbursement on Form ACP-9.

Sale of aerial enlargements.—Orders for aerial photographs should be submitted directly to the North Central Division accompanied by the purchaser's personal check, postal money order, or draft, payable to the order of the Treasurer of the United States.

Orders may be submitted directly to the North Central Division by the purchaser or by the association for the purchaser, endorsing the purchaser's check, eliminating the necessity of showing such order on Form ACP-9 as an expense of the association. (See AP-8, Revised, July 1940, Procedure and Price List Governing Purchase of Aerial Photographic Reproductions.)

In case a purchaser pays cash on orders for aerial photographs, such cash must be deposited in the regular association account and shown as a collection on line 1 (c) of Form ACP-8. The amount of the order must then be entered on Form ACP-9.

PART X. PERSONAL SERVICES AND TRAVEL

Personal services.—The State committee will advise the county committee of the maximum rates which may be paid and the titles under which payment shall be made for personal services. Provision should be made for payment under such of the following titles as are applicable in the county:

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|------------------------------------|---|
| 1. County committeeman. | 14. Commodity Loan supervisor. |
| 2. Community committeeman. | 15. Commodity Loan inspector. |
| 3. Review committeeman. | 16. Farm reporter ground control. |
| 4. Secretary. | 17. Chief of party—Farm reporter ground control. |
| 5. Treasurer. | 18. Range inspector. |
| 6. Secretary-treasurer. | 19. Educational assistant. |
| 7. Chief clerk. | 20. Assistant to range inspectors and farm reporters. |
| 8. Office manager. | 21. Field assistant. |
| 9. Office assistant. | 22. Corn or wheat storage laborer. |
| 10. County performance supervisor. | 23. Delegate to county convention. |
| 11. Farm reporter. | |
| 12. Crop insurance representative. | |
| 13. Crop insurance adjuster. | |

Claims for labor, in connection with the erection of steel bins or in connection with any other approved commodity loan program activity, should be listed under the title corn or wheat storage laborer.

The county committee shall prepare and submit to the County Associations Section of the State office a list of titles under which payment will be made for personal services and the rate proposed to be paid under each title. The rates proposed by the county committee must not exceed the maximum indicated by the State committee under any title.

After approval by the State committee of the proposed rates submitted by a county committee, such rates may not be increased by the association without prior approval by the State committee. All titles submitted by the association must be in exact agreement with the titles as given above. All rates for personal services shall be on a per diem basis for the time actually devoted to the work of the association. No provision shall be made or permitted for a per hour, per week, per month, per year, or per unit rate. Compensation for delegates to the county convention shall be limited to one day, the day of the convention.

Travel.—The State committee will advise the county committee as to titles and services under which payment may be made for travel on a mileage basis and the rate per mile. The county committee will then include on the list of approved titles and rates the titles under which such county committee will approve claims for mileage on Forms ACP-9 and ACP-10.

PART XI. MISCELLANEOUS CLAIMS MADE ON FORM ACP-9 EQUIPMENT, OFFICE FURNITURE, AND SUPPLIES

Equipment, office furniture, or supplies may be purchased by the county committee provided no purchase of \$25 or more shall be made by the committee without prior approval by or on behalf of the State committee. A copy of the memorandum approving the purchase of equipment, office furniture or supplies of \$25 or more shall be attached to the Form ACP-9 on which claim is made for payment for such purchase.

While county associations are not entitled by law to purchase equipment at United States Government prices, many contractors selling at Government prices are willing to extend the privilege to the associations and associations may take advantage of such offers. The associations may address an inquiry to any equipment company requesting information as to its equipment and prices. In keeping

with the general policy of the Division, every effort should be made to purchase equipment locally if such purchase can be made with no material loss to the association.

Contracts.—County committees are prohibited from executing any contract in an amount of \$25 or more for the life of the contract unless such contract has prior approval in writing by the State committee, and such approval shall be securely attached to the association copy of such contract. Any contract executed in violation of this provision shall be null and void.

Insurance.—No item of expense for employer's liability insurance should be incurred since officers, committeemen, and employees of county associations are eligible to make application for compensation under the Federal Employees' Compensation Act in the case of injuries sustained while actually engaged in association work. The secretary should report immediately to the State office all accidents causing disabling injury where such accident occurred while the person was in line of duty.

Neither fire nor theft insurance may be acquired by the association and paid for as an association expense. In the event of a loss by fire or theft, the secretary should notify the State committee of the loss, setting forth the facts and conditions under which the loss occurred, and listing the amount of the loss by objects and value.

Taxes.—Since county agricultural conservation associations are Federal instrumentalities, the purchase of any goods or services by an association is exempt from a State sales or service tax. This exemption does not extend to taxes which States may impose on a retailer or contractor in the form of an occupational tax, or tax for the privilege of doing business, even though such taxes may cause an increased cost to the associations. Likewise, the equipment, supplies, and other property of a county agricultural conservation association are exempt from taxation by local and State taxing authorities. County associations are not required or permitted to pay Federal or State taxes on telephone services, toll charges or telegrams.

Rental of space.—The county committee may incur expenses for rental of space for the county office and include claim on Form ACP-9 for payment of rental on such space and for the erection of a suitable sign. It is desirable that each association secure office space adequate to the needs of the business of the association. All rental arrangements for office space require the approval of the State committee and no claim for rental space should be included on Form ACP-9 unless the written approval accompanies such claim or has previously been filed with the State committee.

Fees in connection with loans.—Payable as association expenses are the costs incurred in checking the title to a commodity offered as security for a commodity loan, filing or recording a chattel mortgage executed in connection with such loan and fees in connection with the satisfaction or release of a chattel mortgage executed in connection with a commodity loan.

The cost of notarial fees in connection with the completion of commodity loans may be claimed as an expense of the association. In all counties where loans are of such volume that the cost of having a person in the county office qualified as a notary public may be less than the amount which otherwise would be paid for notarial fees, the

county committee shall have an office employee qualified as a notary public. The expense of having an employee so qualified as notary public shall be claimed as a county association expense. Where any person in the county office is qualified as a notary public, loan documents must be notarized for borrowers without cost and such notary shall not notarize for charge any commodity loan or other Agricultural Adjustment Administration documents.

PART XII. INSTRUCTIONS FOR CLAIMING, DISBURSING, AND ACCOUNTING FOR COUNTY ASSOCIATION EXPENSE FUNDS

Forms to be used.—Under the procedure to be followed in connection with the preparation and submission of administrative expense statements, the following official forms shall be used.

1. Form ACP-8, Revised.—Public voucher for payments to agricultural conservation associations or committees of producers. This form will be referred to as either Form ACP-8 or "the voucher."

Prepare original.

Forward original to the State office.

2. Form ACP-8a, Revised.—Public voucher for payments to agricultural conservation associations or committees of producers (memorandum copy).

Prepare four copies.

Forward three copies to the State office.

3. Form ACP-9, Revised.—Statement of Administrative Expenses.

Prepare original and three copies.

Forward original and two copies to the State office.

4. Form ACP-10, Revised.—Statement of Administrative Expenses (continuation sheet).

Prepare original and three copies.

Forward original and two copies to the State office.

5. Form ACP-11, Revised.—Receipt Schedule.

Prepare original and four copies.

Forward original and three copies to the State office.

6. Form ACP-12, Revised.—Individual Receipt.

Prepare original and one copy.

Forward original to the State office.

7. Form ACP-37.—Schedule of Exceptions.

Prepared only in the State office.

Original and one copy sent to the association.

Association will attach original to Form ACP-8 in support of any reclaim.

8. Form NCR—County No. 7.—Report by Programs of Collections and Expenses.

Prepare original and three copies.

Forward original and two copies to the State office.

9. Form NCR—County No. 9.—Itemized Report of All Collections Made and Deposited.

Prepare original and one copy.

Retain original in county office, attached to copy of bank deposit slip.

Forward the copy of this form to the State office with related vouchers.

10. Form NCR-County No. 12.—Certification of Claims for Personal Services.

Individual claimant will prepare original.

Forward original to the county office.

Forward this form to the State office only when requested to do so.

11. Form NCR-County No. 13.—Certification of Official Travel.

Individual claimant will prepare original.

Forward the original to the county office.

Forward this form to the State office only when requested to do so.

12. Form NCR-County No. 14.—Monthly Summary of Miscellaneous Expenses.

Prepare original and two copies.

Forward original and first copy to the State office.

13. Form NCR-County No. 15.—Monthly Summary of Association Expenses.

Prepare original and two copies.

Forward original and first copy to the State office.

14. Form NCR-County No. 17.—Bank Reconciliation.

Prepare original and one copy.

Forward original to the State office.

15. Forms NCR-County No. 18 and 18A.—Records of Cash Receipts and Disbursements.

Prepare original only.

16. Form NCR-County No. 19.—Disbursement Ledger.

Prepare original only.

17. Forms NCR-County No. 20 and 20A.—Collections and Disbursements—Corn Account.

Prepare originals only.

18. Form NCR-County No. 23.—Summary of Collections.

Prepare original and three copies.

Forward original and two copies to the State office.

NOTE.—The word "Revised" is hereinafter omitted in connection with the above-enumerated forms.

All signatures on forms the procedure for which is provided herein shall be made with pen or indelible pencil. Facsimile signatures will not be used.

DEFINITIONS

As used herein the following terms shall have the following meanings:

Reclaim.—A reclaim means a claim covering part or all of an item of expense which has previously been submitted and disallowed in whole or in part and which is being resubmitted as a claim on Form ACP-9.

Supplemental claim.—A supplemental claim means a claim for personal services performed or travel expense incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such service was performed or travel expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim.

Advance payment.—A claim for an advance payment means a claim against the association paid prior to entry and approval of the claim on Form ACP-9, or a claim for services, or for miscellaneous items entered on Form ACP-9, prior to the date such service is performed, or prior to the receipt of the miscellaneous items by the association. *No claim for advance payment will be approved except recording fees in connection with commodity loans in those cases in which the recorder insists upon immediate payment and as indicated herein.*

GENERAL PROCEDURE FOR CLAIMING AND PAYING ASSOCIATION EXPENSES

On the last day of each month, each person who has performed personal services for the association shall file with the association secretary a completed and signed copy of Form NCR-County No. 12. Each person working under a title for which payment for travel is approved and who has incurred travel expense shall file with the association secretary a completed and signed copy of Form NCR-County No. 13. Each person or firm who has sold goods or services to the association for which he is entitled to payment shall file with the association secretary in duplicate a bill or invoice, except in the case of service contracts for which bills are rendered quarterly, semiannually, or annually. Forms NCR-County No. 12 and NCR-County No. 13, together with all bills and invoices received during the month, will be used as a basis for the preparation of claim forms ACP-9 and ACP-10. After all expenses have been listed on Forms ACP-9 and ACP-10, Form ACP-8 will be prepared. When completed and properly certified, Form ACP-8, Form ACP-9, and Form ACP-10, together with Form NCR-County No. 7, Form NCR-County No. 14, Form NCR-County No. 15, Form NCR-County No. 17, and supporting documents shall be forwarded to the State office. Upon receipt of the forms in the County Associations Section of the State office, they will be carefully examined immediately and if found satisfactory Form ACP-8 will be certified for payment and forwarded to the Regional Disbursing Office. Payment will be made and association checks written on the basis of actual expenses as itemized and approved on Forms ACP-9 and ACP-10. If any errors are found in the forms which will affect the entries in lines 1 through 7 of Form ACP-8, a letter of exception, Form ACP-37, will be prepared. One copy each of Forms ACP-8a, ACP-9, and ACP-10, and Forms NCR-County No. 7, NCR-County No. 14, and NCR-County No. 15, approved by the State committee, stamped "Return to County Association," together with Forms ACP-37 (original and one copy), if such form was required, will be forwarded to the county office. The copies of Forms ACP-9 and ACP-10 returned by the State office will be used as a basis for preparing receipt Form ACP-11. If any items on Forms ACP-9 and ACP-10 were corrected in red ink, the corrected amounts shall be shown on Form ACP-11.

NOTE: Rule of fractions.—Fifty-hundredths of a cent or less shall be dropped and fractions in excess of fifty-hundredths shall be considered a whole cent.

PURPOSE, PREPARATION, AND DISTRIBUTION OF FORMS

Form NCR-County No. 12.—Certification of Claims for Personal Services

Purpose.—This form will be used in the preparation of Forms ACP-9 and ACP-10 and as a source of data for Forms NCR-County No. 15. All the days for which compensation is to be claimed by a committeeman or employee for a month must be entered on Form ACP-12 prepared for that month. After Forms ACP-9 and ACP-10 for the month have been prepared, approved, and forwarded to the State office, supplemental claims submitted for additional days not shown on the original Form NCR-County No. 12 shall be approved for payment by the committee only if such supplemental claim is supported by a statement signed by the claimant giving in detail the reason why the additional time claimed was not included on the original Form NCR-County No. 12. A supplemental claim of this type must also have the written approval of at least two members of the county committee. The statement and the signed approval shall be attached to the related Form NCR-County No. 12, and forward to the State office for examination.

Because of the fact that all information on this form becomes a certified statement and claim against the Government of the United States all information must be accurate. In the certification of time caution must be used to certify only time that has been actually devoted to the purpose for which such time is certified. *Certification of time not actually worked; certification of time in lieu of mileage or to cover any other expenditure, even though the amount of money involved is not changed; or the certification of time under any other designation than that for which it was actually employed, whether intentional or unintentional constitutes a serious legal offense under federal fiscal regulations, and should be carefully avoided.* The only course to pursue in the certification of time or any other expense is to certify time for the period served and for the type of service actually performed, and to certify expenses actually incurred.

Preparation of form.—The form shall be prepared by each person who performs personal services for the association, including all persons who perform services on the Crop Insurance Program. Entries should be made at the close of the day on which the services were performed. On the last day of the month the *signed* original of the form should be forwarded to the county office. A copy may be retained by the claimant.

The name of the county, the name of the State, the month, and year, and the name of claimant shall be typed in the heading of the form in the spaces provided therefor on Form NCR-County No. 12 by an association clerk *before the form is delivered to the individual claimant* performing services for the association. The word "Sunday" or "Legal Holiday" shall also be typed after every such date on the form. For instance, if the 5th, 12th, 19th, and 26th days of the month are Sundays, the typist preparing the form shall type "Sunday" after each such date. In order that column (h) may be used to show time devoted to the Parity Payment Program the letters PPP shall be typed directly above the letter (h) in column (h). The individual claimant preparing the form will, in all cases

in which he is able to designate the program, make a breakdown of his time each day according to the titles under which he worked on that day. It is essential that the correct title for services performed be shown by the claimant. *It is especially important* that field compliance work be shown under the title "Farm Reporter" and not under another title, such as community committeeman, and that services performed as community committeeman when not working on compliance work be shown under the title of community committeeman and not under another title, such as Farm Reporter. The abbreviation of the title should be entered immediately above the initials of the program at the head of the column opposite the word "Title" in column (b). Only approved titles as shown in Part X shall be used on Form NCR-County No. 12.

In showing the distribution of days worked by programs on this form, work on the range Program and Marketing Quota Programs will be included with the Agricultural Conservation Program.

Each person performing work for the association shall enter in column (b), opposite the correct date, the total amount of time worked expressed as a full day, $\frac{3}{4}$ day, $\frac{1}{2}$ day, $\frac{1}{4}$ day. (If hours instead of days are used to show the amount of time worked the form shall not be accepted.) For example, a community committeeman working a full day spent $\frac{1}{2}$ day on the Agricultural Conservation Program and $\frac{1}{2}$ day on Crop Insurance. He would enter in column (b) opposite the date in column (a) the figure "1." He would next enter the abbreviation "Com. Com." in column (c) above the initials ACP and the figure " $\frac{1}{2}$ " on the line to the right of the date in such column. He would enter the abbreviation "Com. Com." above the initials CIP in column (f) and the figure " $\frac{1}{2}$ " on the appropriate line in such column. Likewise, an office assistant working $\frac{1}{2}$ day on Agricultural Conservation Program applications and $\frac{1}{2}$ day on Sugar Beet Program applications would enter in column (b) opposite the date in column (a) the figure "1," the abbreviation "Off. Asst." above the initials ACP in column (c) and the figure " $\frac{1}{2}$ " on the line for the appropriate date in such column. He will enter the abbreviation of the same title in column (g) above the letters SBP and will show the figure " $\frac{1}{2}$ " on the appropriate line in column (g). In case of regular employees the words "annual leave" should be entered on the line opposite the date for which annual leave is taken.

If a person performs work on any one program under two separate titles during the month, he should make use of column (i), showing both the title and the name of the program. For example, if a person working on the Agricultural Conservation Program as community committeeman worked also as a farm reporter, he should enter the time worked as community committeeman in column (c) and the time worked as farm reporter in column (i).

In all cases where the claimant is doing general office work or is doing educational or other work in the field which work pertains to several programs the claimant will make entry only in column (b).

If the new Form NCR-County No. 12, revised as of July 1, 1940, is used, it should be noted that for all dates on which an entry is made in column (b) an explanatory entry must be made in column (j) indicating the nature of the work performed by the claimant on such dates.

Upon receipt of the signed original of Form NCR-County No. 12 in the county association office, the county committee shall examine and complete the form, making certain that each program is charged with an equitable share of the claimant's time. An office clerk will total all columns in which entries have been made, entering the correct totals on the lines provided therefor, and the rate of pay under each program in the line for rate and amount earned under each program in the line for total amount.

The total amount earned should be entered in the line headed "Total Amount" in column (b), and if all work was performed at the same rate of pay, the rate also should be entered in such column. If the rate of pay varied by programs, no entry should be made in column (b), following the word "Rate."

In *all* cases in which the claimant has made entry only in column (b) and has not made a complete day-by-day breakdown of his time among the various programs, it shall be the duty of the county committee to make such breakdown on Form NCR-County No. 12, using its best judgment in arriving at an equitable distribution among the various programs, of the total time claimed.

If, upon completion of the form, the data thereon are approved by the committee, a member of the committee shall sign the form on the line following the words "Approved by." In approving a claim against the Government, such as NCR-County No. 12, it is required that the committeeman signing the claim have personal knowledge of the facts in the case. The committee shall not approve a Form NCR-County No. 12 which does not show the program upon which the claimant has worked and which has not been signed by the claimant. The clerk preparing Forms ACP-9 and ACP-10 must check the entries on Form NCR-County No. 12 for mathematical accuracy and will determine that the rate and title shown are in agreement with the rate and title for the type of service as shown on the approved list of rates and titles. The clerk will also make sure that the claimant preparing this form has signed the form.

The entries on the form must be verified and the claim approved as provided herein before the claim is entered on Forms ACP-9 and ACP-10.

Five-and-one-half-day work week.—Where the association has established a $5\frac{1}{2}$ -day work week as authorized herein *regular* office employees may show six full days per week on Form NCR-County No. 12 provided such employees were in pay status on the morning of the half-day for which a full day is claimed. All other office employees will show the actual number of days worked.

Form NCR-County No. 13.—Certification of Official Travel

Purpose.—This form will be used in the preparation of Forms ACP-9 and ACP-10 and as a source of data for Form NCR-County No. 15. After Forms ACP-9 and ACP-10 for a month have been prepared, approved, and forwarded to the State office, supplemental claims submitted for additional mileage not shown on the original Form NCR-County No. 13 shall be approved for payment by the committee only if such supplemental claim is supported by a statement signed by the claimant giving in detail the reason why the additional mileage was not included on the original Form NCR-County No. 13.

A supplemental claim of this type must have the written approval of at least two members of the county committee. The statement and the signed approval shall be attached to the related Form NCR-County No. 13, and forwarded to the State office for examination.

Preparation of form.—The form will be used only by persons working under a title for which travel expense has been provided. (See pt. X herein.) It will be prepared in the same manner as Form NCR-County No. 12, and transmitted to the county office.

Travel shall be shown on Form NCR-County No. 13 under separate programs in columns (c) to (i) inclusive, with the title entered for each program. If the new Form NCR-County No. 13, revised as of July 1, 1940, is used, it is important that for every entry in column (b) an explanatory entry be made in column (j) indicating the nature of the association business in connection with which the travel was made.

This form will be signed by the claimant, completed, verified, and approved in the same manner as Form NCR-County No. 12.

Forms ACP-9 and ACP-10—Statement of Administrative Expenses

Purpose.—These forms shall be used to itemize all expenses incurred during a month in connection with the administration of the agricultural conservation program and other programs administered by the association in the county. An item of expense will not be allowed or paid unless a claim for such expense is listed and approved on Forms ACP-9 or ACP-10.

Form ACP-10 is to be used when there is not a sufficient amount of space on Form ACP-9 to show the names of all persons making claim for personal services and travel. In such cases, as many sheets of Form ACP-10 shall be used as are necessary to list all claims for personal services and travel. Form ACP-9 will always be the top sheet.

Preparation of form.—1. **NUMBER OF COPIES.**—Prepare Forms ACP-9 and ACP-10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.

2. Fill in the headings of Forms ACP-9 and ACP-10 as follows:

a. Enter opposite the words "Statement No." "41-1" for the month of January, "41-2" for the month of February, "41-3" for the month of March, etc. If a reclaim for expenses incurred during January is attached to the March statement of expense and if a supplemental claim is made in March for expenses incurred during February, separate sheets of Form ACP-9 or ACP-10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered "41-3 Reclaim" and "41-3 Supp." respectively.

b. Enter a sheet number on each sheet of Forms ACP-9 and ACP-10 opposite the words "Sheet No." This entry shall be made after all entries in the body of the form have been made and verified for all sheets for the month. The bottom sheet of Form ACP-10 shall be numbered "1" and the other sheets shall be numbered consecutively toward the top. Form ACP-9 shall be placed on top of all sheets of Form ACP-10 and shall have the highest sheet number. For example, if there are four sheets of Form ACP-10 and one sheet of Form ACP-9, the sheets of Form ACP-10 shall be numbered "1", "2", "3", "4", respectively, and the sheet of Form ACP-9 shall be numbered "5". If there are sheets of Form ACP-9 or ACP-10 covering supplemental claims or reclaims such sheets shall be placed immediately below Form ACP-9 and shall be numbered the same as if they were a part of the current expense statement.

c. Enter opposite the words "Total Sheets" the total number of sheets of Forms ACP-9 and ACP-10. This entry shall be made after all entries in the body of the

form have been made and verified for all sheets for the month. Sheets of Form ACP-9 or ACP-10 covering reclaims or supplemental claims shall be counted as part of the current voucher.

d. Enter opposite the words "Code No." the State and county code.

e. Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the county agricultural conservation association.

f. Enter over the word "County" the name of the county in which the association is located.

g. Enter over the word "State" the name of the State in which the association is located.

h. Enter opposite the words "For month of" the name of the month for which expenses are claimed. If Form ACP-9 or ACP-10 cover a reclaim or a supplemental claim, the month during which the expense was incurred shall be entered. For example, if John Doe worked 10 days during March and listed the 10 days on the Form NCR-County No. 12 for March but received payment for only 8 days on the March expense statement, a supplemental claim for 2 days should accompany the April expense statement and the entry opposite the words "For month of" would be "March." In all cases where a reclaim or a supplemental claim is submitted with the expense statement for the current month, there shall be entered on the top sheet of Form ACP-9 in the space provided after the words "For month of," the names of all months for which expenses are claimed; for example, "May and April Supplemental."

i. Enter after the word "Date" the date on which the form is prepared.

3. Fill in entries in columns 1 to 9 inclusive as follows:

Col. (1) Enter the names of employees of the association *who have filed* either Form NCR-County No. 12, or Form NCR-County No. 13 with the secretary of the association. Do not enter the name of any officer, committeeman, or employee of the association who has not filed signed Forms NCR-County No. 12 or NCR-County No. 13 prior to the preparation of Forms ACP-9 and ACP-10 for the month. Such forms must also have the signed approval of a member of the county committee before the claim is entered on Forms ACP-9 and ACP-10. If any such officer or employee does not file Forms NCR-County No. 12 or NCR-County No. 13 prior to the preparation of Forms ACP-9 and ACP-10 for the month, his claim for payment shall be entered on the next month's statement of expenses as a supplement, provided Form NCR-County No. 12 or Form NCR-County No. 13 has been filed and approved by the time such statement is prepared.

Col. (2) Enter the title of the employee whose name appears on the same line in column (1). The title to be entered in column (2) must correspond exactly with the title indicated on the list of approved titles and rates of expenditures.

Col. (3) Enter opposite each title of each employee the dates upon which services were performed as shown in column (a) of Form NCR-County No. 12 under such title. If a person worked on several consecutive days under one title, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5, and 6, the dates may be shown as "1-6." If claim is made for a fraction of a day, the fractional part of a day shall be shown in parentheses after the date on which the services were performed. For example, if claim is made for $\frac{1}{4}$ day on March 10, claim for such fractional day shall be expressed as follows: "10 ($\frac{1}{4}$). Claims for fractional days shall be expressed as $\frac{3}{4}$ days, $\frac{1}{2}$ days, or $\frac{1}{4}$ days. No fractional days less than $\frac{1}{4}$ day will be allowed. No claim for compensation shall be approved on a per hour, per week, or per month basis. *If a claim is submitted for work performed on a Sunday or holiday the Secretary and the chairman of the association shall indicate on Form ACP-9 or ACP-10, or on an attached memorandum, "work was necessary and was actually performed on Sundays and holidays as indicated."*

Col. (4) Enter opposite each title of each employee the total number of days for which such employee is claiming payment under such title. The entry in column (4) must equal the sum of the individual entries shown in column (3).

Col. (5) Enter opposite each title of each employee the rate of payment per day for such employee. The rate per day under any title must not exceed the rate shown in the list of approved titles and rates of expenditures for such title.

Col. (6) Enter the result obtained by multiplying the entry in column (4) by the entry in column (5).

Col. (7) Enter in the heading of column (7) immediately below the words "auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed three cents per mile. Enter opposite each title of each employee in column (1) the number of miles traveled during the month for which payment is to be made, as shown on Form NCR-County No. 13. No entry shall be made in column (7) unless the employee has been authorized to incur expenses for travel, under the title for which travel is claimed.

Col. (8) Enter the result obtained by multiplying the entry in column (7) by the rate per mile shown in the heading in column (7).

Col. (9) Enter the sum of the entries in columns (6) and (8).

4. When all entries have been made on Form ACP-10, add the amounts shown on each sheet of Form ACP-10 and carry the total for all sheets to the top of Form ACP-9 opposite the words "Brought forward."

5. **Entries for miscellaneous items.**—Enter on Forms ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than expenses for personal services and for travel.

a. **MISCELLANEOUS CLAIMS.**—Claims for commercial services, equipment, office furniture, and supplies shall be entered in the name of the person or firm who is entitled to receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material, quantity, the price per unit, and the total cost. Make and serial numbers must be shown for all equipment purchased. Claims for bank charges for which the debit slips have been furnished to the association since the previous Form ACP-9 was prepared should be included even though no check will be issued to the bank for such charges. Claims for equipment must show whether the claim is for purchase or for rental of the equipment. In all cases where equipment has been rented, the make, serial number and the inclusive dates for which the rental is claimed must be shown. If the same equipment has been rented for the third consecutive month a statement explaining why such equipment has not been purchased must accompany Form ACP-9.

b. **RECEIPTS IN SUPPORT OF MISCELLANEOUS CLAIMS.**—Original receipts are required in support of all expenses in excess of \$1, which have been paid with personal funds by the treasurer, authorized officer, employee, or member of the association. Such receipts must be attached to the original of Form ACP-9 on which reimbursement is claimed and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of units purchased, the cost per unit, the total cost, and the name of the person who paid the claim. All reimbursement claims for postage including claims in amounts of less than one dollar must be supported by itemized receipts.

c. **BILLS AND INVOICES IN SUPPORT OF MISCELLANEOUS CLAIMS.**—Commercial bills or invoices are required in support of all claims in excess of \$1 for purchase of supplies or equipment or for commercial services. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on Form ACP-9. Bills or invoices should be presented for payment upon printed billheads of the person or firm furnishing the equipment, supplies, or services and must be dated. In cases where a bill or invoice is furnished which is not on a printed billhead, such bill or invoice must bear the signature and title of

an authorized representative of the person or firm from whom the purchase was made. Claims in payment for notices and other statements in newspapers must be supported by a copy of such notices. Duplicate invoices should be obtained wherever practicable and the duplicate copy retained in the files of the association. If for any reason additional copies of bills or invoices are required, typed copies of such bills should be prepared in the county association office.

EXCEPTIONS: (1) Miscellaneous claims for bank charges for the month covered by Form ACP-9 may be entered on Form ACP-9 in advance of payment of such claims without being supported by an invoice or debit slip. No day of the month need be entered in column (1), the name of the month being sufficient. There should be entered on Form ACP-9 immediately below the item for bank services the words: "Debit slip will be attached to Form ACP-11."

(2) In the case of claims for aerial photographs submitted by the county association in the name of the North Central Division no invoice is necessary in support of the claim on Form ACP-9.

(3) All original claims for postage including claims in amounts of less than \$1 must be supported by itemized invoices.

d. SPECIAL ITEMS.—(1) Bank charges for checking accounts should appear in the name of the bank. In such cases a bank invoice or debit slip must be attached, or there must be entered on Form ACP-9 the words: "Debit slip will be attached to Form ACP-11." Bank charges on checks payable to the association should be treated as an association expense and entered as a claim on Forms ACP-9 for the applicable month.

(2) *Postage.*—Since associations are authorized to use Government penalty envelopes for official matters, it will be impossible for county associations to claim payment for the purchase of stamped envelopes or one-cent post cards. Only a limited amount of stamps may be purchased by the association to pay parcel post, air mail postage, or registered letter charges. All claims for expenditures for postage must have been entered in the name of—

(a) The person who made the purchase from the post office (such claim must be supported by an itemized receipt from the postmaster or other representative of the post office), or

(b) The organization from which the postage was purchased, if the bill for stamps has not been paid (such claims must be supported by an itemized invoice), or

(c) The officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the post office (such claims must be supported by an itemized receipt signed by an officer of such organization), or

(d) The postmaster in cotton counties in connection with Business Reply Cards, Forms Cotton 411-A-b, Cotton 413-b, Cotton 415-b, and Cotton 321-b.

(3) Telephone and telegraph.—

(a) Claims for telephone service and toll calls charged to the telephone of the county association must be entered in the name of the telephone company and itemized invoices must be attached. If the first day of the rental period comes during the month covered by Form ACP-9, the rental claim shall not be considered as a claim for advance payment. The county agricultural conservation association office telephone shall be listed in local telephone directories in the name of the county followed by the words "County Agricultural Conservation Association."

(b) Claims for office telephone services charged to a telephone other than a telephone listed in the name of the association will not be approved for payment.

(c) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the

calls. If the total amount was over \$1 and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, who was called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by a member of the county committee.

(d) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of a telegram exceeds \$1, a receipt must be submitted in addition to a copy of the telegram. A copy of the telegram bearing a receipt thereon is acceptable.

(4) *Coupon books.*—No claim shall be submitted for a coupon book unless and until all services or supplies covered by such coupon book have been received by the association.

(5) *Rental of equipment, office, and storage space.*—Where equipment is rented or office, storage, or other necessary space, is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates shall not be subsequent to the last day of the month covered by the current voucher nor shall the final day of the inclusive date extend more than 30 days beyond the last day of the month covered by the current voucher.

Exceptions: Exceptions to the above rule are claims against the association for United States post office box rental and leases for land for the purpose of erecting steel bins for the storage of Commodity Credit Corporation owned corn. Such claims may be paid for the usual billing period and are not limited to 30 days beyond the last day of the month covered by the current voucher.

(6) *Equipment service contracts.*—In the case of service contracts covering equipment owned by an association, it is suggested that the association require the firm supplying the maintenance service to agree to render the bill for service quarterly, semiannually, or annually after the services have been rendered and thus simplify payment of charges for such services. Such service contracts shall not be approved for payment on Form ACP-9 in advance of service rendered.

(7) *Commodity loan service fees transmitted to the Commodity Credit Corporation.*—The procedure for handling payments to the Commodity Credit Corporation for a portion of service fees collected in connection with commodity loans is set forth in the instructions issued by the Division for each commodity loan program. The payment to the Commodity Credit Corporation of a part of the service or sealing fees shown on 40-WL-4, Corn Loan 4, and other similar forms for commodity loans, should be handled in the same manner as any miscellaneous claim on Form ACP-9, except that no invoice is required. The Commodity Credit Corporation will be shown as claimant. Form Corn Loan 6 and 40-WL-6 or similar form (Form WL-6 will also be used in connection with transmittal of barley and rye fees. The word "wheat" should be deleted in each case and the word "barley" or "rye" as the case may be, typed in) provided for by the Division shall be used by the treasurer of the association in transmitting these funds to the Commodity Credit Corporation. The form shall be executed in quintuplicate (original and 4 copies). It is important that the county association office address be typed under "County" in the upper right-hand corner of each copy of the forms. The original and first copy must be attached to the association check which shall be transmitted, to-

gether with a return addressed franked envelope, to the Commodity Credit Corporation. *Extreme care should be taken that the amount of remittance shown on the form is the exact amount of the check.*

Remittance to the Commodity Credit Corporation shall not be made until receipt of the United States Treasury check for the month in which the amount of the transmittal is listed on Form ACP-9 or until the approved Form ACP-9 is received from the State office in case no Treasury check will be received for the month because of excess collections.

The Commodity Credit Corporation, upon receipt of the association check and the original and one copy of either Corn Loan 6 or 40-WL-6, or similar form, will receipt and return the copy of the form to the association treasurer, who will attach it to Form ACP-11, in lieu of Form ACP-12.

(8) Where supplies or equipment have been purchased, or equipment rented from an officer or employee of the association, the claim must be supported by a certification by the chairman and secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer, and that the price paid is entirely fair and reasonable.

6. Prepare Forms ACP-9 and ACP-10 covering **supplemental claims and reclaims** as follows:

a. If an item of expense has been previously submitted on Forms ACP-9 or ACP-10 and disallowed in whole or in part, it may be reclaimed on a subsequent Form ACP-9 or ACP-10, unless the State office has indicated on Form ACP-37 that such item is not reclaimable. A separate sheet of Forms ACP-9 or ACP-10 for such month should be used for the reclaim or supplemental claim. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reason why the reclaim is made. The original of the related Form ACP-37 must accompany the reclaim. For example, if John A. Doe worked 7 days in May at \$4 per day as county committeeman and if the entry in column (3) of Form ACP-10 for May showed the 7 days upon which Mr. Doe performed service, but the entry in column (4) of Form ACP-10 showed only 5 days and the payment received was \$20, a reclaim may be made as follows:

- (1) Enter in column (1), "John A. Doe."
- (2) Enter in column (2), "County committeeman."
- (3) Enter in column (3), an explanation in the following style: "7 days claimed on May Form ACP-10 but pay was received for only 5 days."
- (4) Enter in column (4), the figure "2."
- (5) Enter in column (5), "\$4.00."
- (6) Enter in column (6), "\$8.00."
- (7) Enter in column (9), "\$8.00."

The Form ACP-10 upon which such reclaim is shown shall bear the "Statement No." of the current voucher with which it is submitted, followed by the word "Reclaim," and in the place provided after the words "For month of," there shall be entered the name of the month during which the expense was incurred. In the example case, the entry would be "May." The total for the current month shown in column (9) of the top sheet of Form ACP-9 shall include the total of all reclaims and supplemental claims.

b. If part of an item of expense for personal services or travel appearing on an approved Form NCR-County No. 12 or NCR-County No. 13 used in the preparation of Forms ACP-9 and ACP-10 for a month was inadvertently omitted or if any Forms NCR-County No. 12 or NCR-County No. 13 were *wholly omitted* because they were not approved at the time, such expense shall be treated as a supplemental claim. For example, if John A. Doe cer-

tifies on his NCR-County No. 12 that he worked 7 days in May, but Form ACP-10 for May showed only 5 days in columns (3) and (4) and payment was received for only 5 days or if an item of expense was inadvertently omitted, such claims shall be submitted on supplemental Forms ACP-9 and ACP-10. In each case care must be exercised that the days or items included in the supplement have not previously been claimed on Forms ACP-9 or ACP-10. A complete explanation shall be inserted on Forms ACP-9 or ACP-10 indicating the nature of the supplemental claim. Sheets of Forms ACP-9 and ACP-10 on which supplemental claims are listed shall be numbered and prepared in the same manner as that indicated in the preceding paragraph except that the "Statement No." shall be followed by the word "Supplemental" instead of the word "Reclaim."

7. Add all entries in column (9) and insert the total at the bottom of the sheet opposite the word "total."

8. Review all entries and computations on Forms ACP-9 and ACP-10 to insure accuracy.

9. After all entries on Forms ACP-9 and ACP-10 have been verified, the secretary or acting secretary, and chairman or vice chairman of the association shall sign at the bottom of Form ACP-9 (original and all copies) in the spaces provided for their signatures. If there has been a change in the office of chairman, vice chairman, or secretary of the association since the submission of Forms ACP-9 and ACP-10 for the previous period, the State office shall be notified of such change in order that there may be no questions concerning the certification of Form ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If Form ACP-9 is signed by the acting secretary there must be attached a statement by two members of the county committee indicating that such person is authorized to sign as acting secretary.

PROCEDURE FOR HANDLING FORMS ACP-9 and ACP-10 IN CASES OF UNUSUAL CIRCUMSTANCES REQUIRING IMMEDIATE PAYMENT

County agricultural conservation associations may make payments for association expenses prior to receipt of the Treasury check covering the month's expenses only with prior approval of the State committee and when conditions exist which justify departure from the regular manner of submitting and paying claims. All such payments must be made subject to the following procedure:

1. In cases where the county committee has determined that payment of certain association expenses prior to the receipt of the Treasury check covering the month's expenses is necessary and justified, and where the association has received prior approval for such procedure, Forms ACP-9 and ACP-10 may be prepared in triplicate, listing the "emergency claims" in the regular manner of listing claims on Forms ACP-9 and ACP-10. The word "Preliminary" should be entered in the upper right hand corner of Form ACP-9. (A signed Form NCR-County No. 12 must have been submitted and approved before a claimant's name may be entered on the preliminary Forms ACP-9 or ACP-10.)

2. Forward the original and first copy of Forms ACP-9 and ACP-10 marked "Preliminary" to the State office. The State committee will give immediate attention to these forms. If the State committee approves the claims, the certifying officer will enter at the bottom of Form ACP-9 the word "Approved." Following the word "Approved" he will sign, affix his title, and enter the date the claims are approved. The original of the form shall be returned immediately to the association and the copy filed in the County Associations Section files.

3. Upon receipt of the approved copy from the State office, the association treasurer may draw checks for the amounts appearing thereon against association funds available in the bank.

4. In making payment to the claimants whose names appear on the "Preliminary" Form ACP-9, the treasurer must secure the signature of the payee on Form ACP-11 or Forms ACP-12, these receipts to be attached to the regular Form ACP-11 for the month when such form is prepared.

5. When the regular Forms ACP-9 and ACP-10 for the month are prepared, the names and amounts as they appear on the approved copy of the "Preliminary" Forms ACP-9 and ACP-10 should be entered thereon.

The above procedure is set up for the express purpose of providing facilities whereby the county committee may meet emergency situations and a public exigency, as for example, in cases where it becomes necessary for the county committee to engage day labor in connection with handling of storage corn or wheat, or for other approved activity, or in case of destruction or damage to Government property by fire, wind, or flood and where there are funds available in the association bank account for making immediate payment of these "emergency" claims. It specifically does not apply to county committeemen, community committeemen, farm reporters, office assistants, or other regular association employees.

Forms ACP-11 and ACP-12—Receipt Schedule and Individual Receipt

Purpose.—Forms ACP-11 and ACP-12 shall be used to obtain a receipt from all payees who receive payment for personal services, travel, supplies, rent, or equipment from the association.

Preparation of forms.—1. **NUMBER OF COPIES.**—Prepare Form ACP-11 in quintuplicate (original and four copies). Retain one completely signed copy and forward the completely signed original and three copies to the State office, including one copy certified by the association treasurer. Prepare separate sheets of Form ACP-11 for cases covering supplemental claims and reclaims. Prepare Form ACP-12 in duplicate (original and one copy). Retain the copy and forward the original to the State office attached to the original of the related Form ACP-11.

2. Fill in the heading of Form ACP-11 as follows:

a. Enter after the words "Receipt No." the statement number appearing on Forms ACP-9 and ACP-10 which list the items for which receipts are to be obtained.

b. Enter after the words "Code No." the State and county code.

c. After the names of the payees have been typed on Form ACP-11, number the sheets thereof consecutively beginning with number 1. Enter the number of each sheet after the words "Sheet No."

d. Enter after the words "Total sheets" the number of sheets of Form ACP-11 prepared for the month.

e. Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the county association.

f. Enter over the word "County" the name of the county in which the association is located.

g. Enter over the word "State," the name of the State in which the association is located.

h. Enter after the word "Date," the date on which Form ACP-11 is prepared.

i. Enter in the blank space, after the words "from" and "to," respectively, the first and last day of the period covered by Form ACP-11. Such period shall be the same as that covered by Forms ACP-9 and ACP-10 upon which the items were claimed.

3. Fill in the blank spaces of Form ACP-12 as follows:

a. After the words "Received of" enter the name of the treasurer of the association.

b. After the words "treasurer of the" enter the name of the association.

c. Enter over the word "County" the name of the county in which the association is located.

d. Enter over the word "State" the name of the State in which the association is located.

e. Enter after the words "the sum of" the amount of the claim due the payee as shown on the approved Forms ACP-9 or ACP-10. For example, "eight and 23/100."

f. Enter after the words "during the month of" the name of the month and the year shown on Forms ACP-9 and ACP-10 upon which the claim was listed.

g. Enter over the word "Amount" the amount of payment due the payee. For example, "\$8 23/100."

h. Enter over the word "Date" the date the form ACP-12 was prepared.

i. The payee will sign, using ink or indelible pencil, in the blank space over the words "Payment received by" and if he is acting in a representative capacity he will enter his title over the words "Title or identification."

4. Names and amounts.—Starting with sheet number 1 of Form ACP-10, enter on Form ACP-11 in the same order as the names appear on Form ACP-10 the name of each person for whom a claim has been made for administrative expenses, and enter in the second column of Form ACP-11 the approved amount of expenses for such person as shown on the copies of Forms ACP-9 and ACP-10 returned by the State office. Continue through all sheets of Forms ACP-10 and ACP-9 until all names and amounts have been listed on Form ACP-11. Where an asterisk (*) appears opposite an amount in column 9 of Forms ACP-9 or ACP-10, enter on Form ACP-11 the amount shown on Forms ACP-9 or ACP-10 as submitted. However, if an entry has been corrected in red ink, use the corrected entry.

5. Disbursement of funds.—When a United States Treasury check for county association expenses is received by the treasurer of the association, he should immediately deposit the check in the regular association account in the bank and draw individual checks to the payees listed on the receipt schedule (Form ACP-11.) It is very important that as soon as a check is received from the Disbursing Office, the treasurer record the serial number and D. O. voucher number of it at once so that this number will be available when the next ACP-8 is prepared. In the preparation of the individual checks to the payees listed on the Receipt Schedule Form ACP-11, the system of numbering Forms ACP-9 and ACP-10 should be extended to the individual checks. For example, check number one issued in connection with the January 1941 expense account would be numbered 41-1-1, the second check 41-1-2, etc. The entry should be made in the space provided for the check number. If there are a large number of checks to be written, an arrangement shall be worked out by the treasurer and secretary, whereby all checks will be written and ready for the treasurer's signature prior to the receipt of the treasury check. When the treasury check has been deposited, checks due all payees (except payees who died or are absent from the county) shall be signed and distributed immediately and all receipts obtained therefor.

6. Signatures.—a. **CHECKS DELIVERED IN PERSON.**—When a check is delivered to a payee his name signed by himself using ink or indelible pencil must appear in the right-hand column of the original and first copy of Form ACP-11 before the check is delivered. Care shall be exercised to make certain that the payee signs Form ACP-11 in the same style as his or her name appears in the first column of Form ACP-11 and in the same style as his or her name appears on

Forms ACP-9 or ACP-10. For example, if the name on Form ACP-10 is "Agnes Doe" sign Form ACP-11 "Agnes Doe" and not "A. Doe," "Mrs. James Doe," or "A. D. Doe." To sign another's name to ACP-11 without proper authorization or to any other approved form with intent to defraud the Government constitutes forgery and the person committing such forgery is subject to prosecution under Federal statutes.

b. CHECKS FOR COUNTY ASSOCIATION EXPENSES SENT THROUGH THE MAIL.

(1) In all cases where a check for county association expenses is mailed to a payee, the original and one copy of Receipt Form ACP-12 shall accompany the check. The check number should be typed in the upper right-hand corner of the form. The payee should be requested to sign both copies of Form ACP-12 and to return them to the treasurer as soon as possible.

(2) If the copies of Form ACP-12 are properly signed and returned, a notation shall be entered on Form ACP-11 in the following form: "See Form ACP-12 attached."

Receipted copies of Forms Corn Loan 6 and WL-6 returned to the treasurer by the Commodity Credit Corporation shall be attached to Form ACP-11 in lieu of Form ACP-12.

When attached to Form ACP-11 a notation shall be entered on Form ACP-11 in the following form: "See Form Corn Loan-6 or WL-6 attached."

(3) If the payee does not return a Form ACP-12 properly signed, the canceled check may be used in lieu thereof. In all such cases the canceled check shall be securely fastened to the original Form ACP-11, and a notation shall be inserted in the right-hand column of Form ACP-11 in the following form: "Canceled Check No. — attached." A typewritten copy of the canceled check should then be filed in its numerical order with the canceled association checks. The following information must also be typed across the face of the copy, "Original canceled check attached to Form ACP-11 in lieu of Form ACP-12." Such duplicate check shall not be signed, but the name of the treasurer shall be typed in the space provided for his signature.

c. CHECK FOR SERVICES OR GOODS DELIVERED TO A REPRESENTATIVE OF PAYEE.—

(1) In many cases a person other than the payee is authorized to receive payments on behalf of a payee and to sign receipts therefor. In such cases there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power of attorney, authorizing the agent to receive the check. The agent shall sign Form ACP-11 as follows:

"Thomas A. Brown,
By Mary Brown."

A power of attorney is not required in the case of claims other than claims for personal services and travel, submitted in the name of an individual but for which the check is delivered to and receipt is signed by some other person whom the treasurer *knows* to have authority to act for the claimant. In such cases the person receiving the check for the payee will sign Form ACP-11 or Form ACP-12 as above. The following is a sample copy of a power of attorney which may be used to authorize a person to receive a check on behalf of the payee:

POWER OF ATTORNEY

I hereby authorize _____ (Date) 194____
\$_____, drawn payable to me by the treasurer of the _____ County
Agricultural Conservation Association for services performed during _____ (Name)
and to sign a receipt therefor in my behalf. _____ (Month—Year)

Signed _____

(2) In all cases where a power of attorney or court order is necessary, it is suggested that an additional copy of the power of attorney or court order be obtained and that such copy be retained in the county office. The original of such forms shall be forwarded with the original Form ACP-11.

(3) If the payee died or has been declared incompetent and some one has been properly authorized to receive payment in his behalf, a certified copy of the court order shall be attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign Form ACP-11 in the following style:

"Thomas A. Brown Estate
By C. B. Brown, Executor."

(4) If an employee dies and there will be no administration upon his estate, Form NCR-County No. 12 should be checked for completion and signature. In case the deceased has not completed and signed Form NCR-County No. 12 prior to his death, it will be necessary for someone familiar with the services rendered by the deceased, to complete and sign the form. The claim should be entered on Form ACP-9 or Form ACP-10 in the name of the person who performed the services. The county committee shall prepare Standard Form 1055 in accordance with instructions in Part VI of NCR-323 and forward the original of such form to the State office. On the basis of the facts disclosed thereon the State committee will advise the treasurer of the county association as to whom payment should be made. The treasurer shall obtain a receipt on Form ACP-11 or ACP-12 comparable to one of the following:

Alice Doe, Mary Doe and Richard Doe, heirs-at-law of John Doe,
deceased

or

Richard Roe, payer of funeral expenses of John Doe, deceased.

A copy of Standard Form 1055 shall be attached to the original of Form ACP-11.

(5) CORPORATIONS OR FIRMS.—No authorization is necessary in cases where a check is delivered to an officer of a corporation or firm. In such cases the recipient of the check shall sign the Form ACP-11 in the name of the corporation or firm followed by his own name and title. For example:

"John Jones Publishing Company,
James Smith, Treasurer."

d. GARNISHMENT PROCEEDINGS.—It is the position of the North Central Division that no court may properly direct the treasurer of the county association to pay over money due an employee of the association to a creditor of such employee in a proceeding in garnishment, on the ground that the county association is a Federal instrumentality and such a proceeding would constitute a suit against the Government without its consent. If an attempt is made to reach the funds of the association by a garnishment proceeding the fact should be brought promptly to the attention of the Director of the North Central Division.

e. SIGNATURES BY MARK.—All signatures by mark "X" on Forms ACP-11 or ACP-12 must be witnessed by two witnesses whose signatures must be in their own handwriting.

f. CHECK CANNOT BE DELIVERED.—In some cases it may be impossible to disburse funds in connection with claims appearing on Forms ACP-9 and ACP-10. For example, if the payee has left the county without leaving a forwarding address and has not given anyone a power of attorney to receive his check and give a receipt therefor, or some other event has happened which makes it impossible to deliver the check to the payee, an explanation shall be given either on Form ACP-11 or on a memorandum attached to Form ACP-11 indicating the reason why the check cannot be delivered to the payee. Delete the

name of such payee and the amount appearing opposite his name on Form ACP-11 by drawing a line through such entries in such a manner that the name and amount remain legible.

In case delivery of the check is subsequently made, a supplemental Form ACP-11 covering the payment must be prepared and forwarded to the State office in accordance with the instructions contained herein on the preparation of Supplemental Forms ACP-11.

In case the check is not delivered within a sixty-day period from date of issue and it is apparent to the treasurer of the association that the check cannot be delivered within a reasonable time thereafter, the word "void" shall be written in ink across the face of the check and the check filed in its numerical order with the canceled association checks. The amount of the check will be carried to line 5 of Form ACP-8 as an unobligated balance. Should the claim subsequently be presented for payment, it may be resubmitted as a supplemental claim.

g. RECEIPTS FOR PREVIOUS MONTHS.—If it was impossible to deliver a check to a payee during a previous month and if such check was delivered during the current month and a receipt obtained therefor, the name of such payee shall not be entered on Form ACP-11 for the current month. In such cases a separate Form ACP-11 shall be prepared and marked "41-1-Sup.," "41-2-Sup.," etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on Forms ACP-9 or ACP-10 upon which the claim was approved for payment.

7. Totals.—**a.** Where signatures have been obtained for all payees listed on Forms ACP-9 and ACP-10 for a single month the total shall be obtained for all amounts appearing in the second column of Form ACP-11, such total to be entered on the last line of the last sheet of Form ACP-11. The Forms ACP-11 shall be attached to the voucher (Form ACP-8) and the expense statements (Forms ACP-9 and ACP-10) for the current month when such forms are forwarded to the State office, unless the State office has requested that Form ACP-11 be transmitted immediately upon completion of such form.

b. In cases where signatures have been obtained for most of the payees listed on Form ACP-11 and where it is possible to obtain the signatures of the remaining payees within 60 days after approval of Forms ACP-9 and ACP-10, the Form ACP-11 may not be forwarded to the State office until all such signatures have been obtained.

c. In cases where all signatures have been obtained, except those which cannot be obtained within a 60-day period, a total shall be obtained for all amounts shown on Form ACP-11 for which receipts have been obtained. The remaining entries on Form ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reason why receipts could not be obtained from the payees, shall accompany Form ACP-11 to the State office. Whenever the name of a payee and the amount appearing opposite his name on Form ACP-11 are deleted by having a line drawn through such entries, it is important that the total in column (2) on the sheet on which the name appears, the total carried forward to the next sheet and the grand total on the top sheet, be corrected to show

only the amount which has been receipted for. The correction must be made on the original of Form ACP-11 and *all copies of the form.*

NOTE.—If a check issued in payment of association expense has not been presented for payment at the expiration of 60 days after the date of issuance, the association treasurer may issue a "stop payment" notice to the bank and will attach to the stub of such check the bank's written receipt of such "stop payment" notice. The amount of the check shall be shown as a collection on line 1 (c) of Form ACP-8, and under "other collections" on the Summary of Collections and the amount will then become an unobligated balance. Should the claim subsequently be presented it may be resubmitted as a supplemental claim. No check shall be allowed to be outstanding for more than 90 days.

d. When signatures of payees have been obtained on supplemental Forms ACP-11 a separate total shall be obtained for each supplemental Form ACP-11. For example, if during the month of June signatures were obtained for obligations incurred in March, April, and May, a separate supplemental Form ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the current voucher.

8. **Verifications.**—When all signatures have been obtained on Form ACP-11 every entry shall be very carefully examined to ascertain that it meets with the requirements hereinbefore set forth. It is suggested that every precaution be taken to avoid suspensions in the State office since such suspensions require many changes both in the voucher (Form ACP-8) and in the Receipt Schedule (Form ACP-11).

9. **The certification.**—The signature of the treasurer shall be entered on the original and first and second copies of Form ACP-11 in the space provided therefor. The treasurer's name shall be typed on the remaining copies. It is very important that this signature be identical with the name of the treasurer as it appears on the official records of the association. If more than one sheet of Form ACP-11 is required the treasurer shall sign the original and first and second copies of each sheet.

FORMS ACP-8 AND ACP-8a—PUBLIC VOUCHER FOR PAYMENTS TO AGRICULTURAL CONSERVATION ASSOCIATIONS OR COMMITTEES OF PRODUCERS

Purpose.—This form is the voucher used to certify county association expense payments. Payments are certified in favor of the treasurer of an association for distribution to the persons who are entitled to receive such payments.

Preparation of form.—1. **NUMBER OF COPIES.**—Prepare Form ACP-8 in quintuplicate (original on Form ACP-8 and four copies on Form ACP-8a). Retain one copy of Form ACP-8a in the county office and forward the original, Form ACP-8, and three copies of Form ACP-8a to the State office.

2. **FILL IN THE HEADING ON FORM ACP-8 AS FOLLOWS:**

a. Make no entry after the letters "D. O. Vou. No."

b. Enter after the word "No." in the upper right-hand corner of the form, the statement number appearing on Forms ACP-9 and ACP-10, such number to be followed by the name of the month. Enter immediately below such number the State and county code. For example,

"41-2 February"
(33-062)

"41-3, March"
(33-062)

and so forth.

c. Enter opposite the title "U. S. Department of Agriculture, A. A. A.," the words "North Central Division."

d. Make no entry after the word "Appropriation."

e. Enter after the words "The United States, Dr., To" the name of the treasurer of the association, followed by the abbreviation "Treas.," the name of the county, and the abbreviation "Co. A. C. A." For example, "John A. Doe, Treas., Adams Co. A. C. A." The name of the treasurer must agree exactly with his name as it appears on the official records of the association.

f. Enter opposite the word "Address," the address of the association. The address shall include the post office box number or the street number of the building or any other designation which will assist in locating the association office.

3. FILL IN THE ENTRIES IN THE BODY OF FORM ACP-8 AS FOLLOWS:

Change the language of line 6 to read as follows: "Amount of expenses for period (as per Form ACP-9, Revised, attached)."

4. FOR THE PURPOSE OF ILLUSTRATING THE PROCEDURE FOR MAKING THE ENTRIES ON LINES 1 THROUGH 7 OF FORM ACP-8, THE FOLLOWING EXAMPLE WILL BE USED:

Date submitted.....	4-5-40	5-3-40	6-4-40	7-4-40	8-3-40	9-3-40
Month covered.....	March	April	May	June	July	August
1. Balance to be accounted for—						
(a) Unexpended balance, previous voucher.....	0	0	20.00	73.00	18.00	400.00
(b) Checks received.....	0	500.00	1600.00	0	{ 392.00 } { 690.00 }	1600.00
(c) Collections.....	0	0	3.00	10.00	0	0
(Total).....	0	500.00	623.00	83.00	1,100.00	1,000.00
2. Expenditures this period (as per Form ACP-11 attached).....	0	480.00	550.00	65.00	700.00	1,000.00
3. Amount of payments unexpended (L-1 minus L-2).....	0	20.00	73.00	18.00	400.00	0
4. Amount of unpaid obligations.....	0	20.00	65.00	400.00	400.00	0
5. Amount of unobligated balance (L-3 minus L-4).....	0	0	28.00	382.00	0	0
6. Amount of expenses for period (as per Form ACP-9 attached).....	500.00	600.00	400.00	700.00	600.00	700.00
7. Amount of payment required (L-6 minus L-5).....	500.00	600.00	392.00	1,082.00	600.00	700.00

¹ No. of check and name of disbursing officer must also be shown.

² \$8.00—\$3.00 collection, \$5.00 overclaim.

³ —\$382.00—Check for May in the amount of \$392.00 not received and \$10.00 collection results in a minus unobligated balance of \$382.00.

5. FOLLOWING THE EXAMPLE GIVEN ABOVE, FILL IN THE BLANK SPACES IN LINES 1 THROUGH 7, AS FOLLOWS:

a. Enter on line 1 (a) the same entry which appears in line 3 of Form ACP-8 for the previous month, or if Form ACP-37 was prepared for the previous month, the entry in line 3, section II of Form ACP-37 should be shown; for example, the entry on line 1 (a) for the March Form ACP-8 is zero. The entry for the April voucher is zero. The entry for the May voucher is \$20.00 which entry is the same as the entry appearing on line 3 of the April voucher.

b. Enter on line 1 (b) the check number and the amount of the check received by the treasurer of the association for expenses approved on the voucher for the previous month. The name of the disbursing officer who drew the check for association expenses shall also be shown on line 1 (b). In the example above, the entry on line 1 (b) of the March voucher is zero; the entry on the April voucher is \$500.00; the entry on the May voucher is \$600.00; the entry on the June voucher is 0; the entries on the July voucher are \$392.00 and \$690.00, and the entry on the August voucher is \$600.00. It will be noted that the entry on line 1 (b) for the June voucher is zero. This is due to the fact that the check covering administrative expenses for the month of May had not yet been received by the treasurer by the time the June voucher was prepared. The entries on line 1 (b) for the July voucher show that the checks for May and June expenses were both received during the previous month; therefore, a separate entry is shown on line 1 (b) for each check. The amount of the check should agree

with the amount shown on line 9 of the copy of Form ACP-8 for the previous month which was approved by the State office and returned to the association. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of Form ACP-8, return the check to the State office with a request that the disbursing office issue a check in the correct amount. When the check is returned to the State office, enclose a copy of Form ACP-8a and a copy of Form ACP-37 if such form was prepared, to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a check in the correct amount.

c. Enter on line 1 (c) the total amount of *all* collections (except United States Treasury checks) made by the treasurer of the association since the date that the last voucher was submitted to the State office. This amount must be the same as shown on the attached NCR—County No. 23, Summary of Collections. Collections may arise from:

(1) Service or sealing fees collected in connection with Commodity Loan Programs.

(2) Funds transmitted by Commodity Credit Corporation in connection with storage of corn.

(3) Amounts transferred from the "Corn Account" to the regular association account.

(4) Protein analysis fees.

(5) Collections from sale of old equipment or other property, which has been sold as authorized in procedure herein.

(6) Association checks not presented for payment within 90 days from date of issue.

(7) Refund of overpayments made to persons or firms listed as claimants on Forms ACP-9 and ACP-10. In all cases where an amount is shown on line 1 (c) arising from a refund of an overpayment, there must be attached to the summary of collections a statement explaining each collection in detail giving the following information:

(a) The name of the payee and the program with respect to which the association made payment to him.

(b) The sheet number, line number, and statement number of Form ACP-9 or ACP-10 on which claim was listed.

(c) The amount paid to him in error and the amount of the collection.

(d) The reason why the collection was made. For example, a June voucher shows a collection of \$10. An explanation similar to the following shall be prepared:

Payee, John J. Doe—Crop Insurance Adjuster. Sheet 5, line 3, Form ACP-10, Statement No. 41-2, February; \$10 excess payment made and \$10 collected. Error was discovered on Form NCR—County No. 12 showing that John J. Doe did not perform services on February 7 and 8 as shown on Forms ACP-9 or ACP-10 for February 1941. The amount of the collection also appears on line 5 as part of the unobligated balance.

Summary of collections.—A composite memorandum, Form NCR—County No. 23, covering all collections, except U. S. Treasury checks, made during the month must be prepared in quadruplicate and all copies signed by the treasurer and by the chairman of the county committee. This form shall not be prepared unless collections are made during the month. The original shall be attached to the original Form ACP-8, the first copy shall be attached to the copy of Form ACP-8a retained in the State office, the second copy shall be forwarded by the State office to the North Central Division and the third copy shall be attached to the copy of Form ACP-8a retained in the county association office. Such summary of collections, Form NCR—County No. 23, follows. This form will show the total amount of collections made during the month shown in line 1 (c) of Form ACP-8.

Form NCR-County No. 23
U. S. DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

County-----
State-----
Month of----- 194-----

SUMMARY OF COLLECTIONS

The following is a summary of *all* collections shown on line 1 (c) of Form ACP-8 for the above month.

1. Amount of Commodity Loan Fees Collected	(a) Corn-----	\$-----
	(b) Wheat-----	\$-----
	(c) Rye-----	\$-----
	(d) Barley-----	\$-----
	(e) -----	\$-----
2. Amount received from Commodity Credit Corporation in connection with storage of corn-----		\$-----
3. Amount transferred from "Corn Account"-----		\$-----
4. Amount of protein analysis fees collected-----		\$-----
5. Amount received from sale of old equipment ¹ -----		\$-----
6. Amount arising from a refund of an overpayment ¹ -----		\$-----
7. Other collections ¹ -----		\$-----
Total-----		\$-----

We hereby certify that the collections listed hereon are true and correct and constitute all collections (except United States Treasury checks) received during the above month.

Signed-----
Treasurer.

Chairman.

¹ An explanation of each collection should be made herein or on a memorandum attached hereto.

This form to be typed or mimeographed—prepare in quadruplicate.

NOTE.—Crop Insurance premiums and marketing quota penalties collected shall be kept entirely separate from other funds of the association and shall in no instance be entered on line 1 (c) of Form ACP-8 or Form NCR-County No. 9, Revised, or be handled through the regular bank account of the association.

Collections in connection with county committee sales of Commodity Credit Corporation bin corn and transmittals by the Commodity Credit Corporation to the association in connection with direct sales of bin corn shall be kept in a special "Corn Account" entirely separate from other funds of the association and shall *not* be entered on the "Summary of Collections" or on line 1(c) of Form ACP-8 or on Form NCR-County No. 9, or be deposited in the *regular* bank account of the association except that the amount shown in Col. (8) of Form NCR-County No. 20-A "Disbursements—Corn Account," shall be shown on the "Summary of Collections" and on line 1(c) of Form ACP-8 and on Forms NCR-County Nos. 7 and 9 at the time of the transfer to the regular association account. Complete information concerning amounts collected as service and sealing fees in connection with commodity loan programs will be reported to the State office on Forms 40 WL-4 (County Committee Report of Wheat Loans Certified), Corn Loan-4 (County Committee Report of Corn Loans Extended or Renewed), and similar forms issued by the Division in connection with the Commodity Loan Programs. So far as practicable

these forms should be mailed to the State office at the same time Form ACP-8 and related forms are mailed.

d. Enter in the space following the "\$" sign on line 1 (c) of Form ACP-8, the total of the entries shown on lines 1 (a), 1 (b), and 1 (c).

e. Enter on line 2 the amount for which receipts are being submitted to the State office with the current voucher or for which Forms ACP-11 have been transmitted to the State office since the previous Form ACP-8 was submitted. This amount will be the total appearing on Form ACP-11, for which acceptable receipts have been obtained. If supplemental Forms ACP-11 are submitted with the Form ACP-11 for the previous month, enter on line 2 of Form ACP-8 the sum of the acceptable receipts on all supplemental Forms ACP-11 and the acceptable receipts on Form ACP-11 for the previous month. When an overclaim on Forms ACP-9 or ACP-10 is discovered before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on Forms ACP-9 and ACP-10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim and a collection for a single month, an explanation of the entries on line 2 and line 5 shall be given in the following form:

Re: Explanation of collection, overclaim, and unobligated balance on May voucher.
See page 46

Line 1 (c), COLLECTION

- (a) Payee, Mary A. Jones—Agricultural Conservation Program.
- (b) Sheet 4, Line 7, Form ACP-10, Statement No. 40-3, March.
- (c) \$3.00 excess payment made and \$3.00 collected.
- (d) Mary A. Jones did not work on March 4 as reported on Form ACP-10.

OVERCLAIM

- (a) Payee, Ben Davis Supply Co.
- (b) Sheet 5, line 12, Form ACP-9, Statement No. 40-4, April.
- (c) Claim for \$5.00 for two quires of stencils canceled when stencils proved unsatisfactory and were returned before payment was made.

UNOBLIGATED BALANCE

(a) Collection—Error on Form ACP-10	-----	\$3.00
(b) Overclaim—Merchandise returned	-----	5.00

Unobligated balance----- 8.00

(1) If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.

(2) If receipts have not been obtained for the total amount which was approved on the previous voucher, but if it is possible to secure the remaining receipts within the 60-day period next following the date of approval of the previous voucher, the amount of such receipts shall not be entered on line 2 and the receipts for the funds disbursed shall not be forwarded to the State office with the current vouchers, but shall be retained in the county office until the remaining receipts have been obtained. In such a case a zero shall be entered on line 2 of Form ACP-8. The Form ACP-11 shall be forwarded to the State office in support of the entry on line 2 of a succeeding voucher.

(3) If receipts have not been obtained for the full amount approved on the previous voucher, and if it will not be possible to secure all of the receipts within the 60-day period next following the date of approval of the previous voucher, the total amount for which receipts have been obtained shall be entered on line 2. Of course, in this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained. In the example previously shown, of the \$500.00 received for March expenses, \$480.00 was disbursed and acceptable receipts obtained therefor. The entry of \$480.00 is shown on line 2, leaving an un-

expended balance of \$20.00 with \$20.00 of obligations remaining unpaid. During the next month receipts were not obtained for the \$20.00 but receipts were obtained for \$550.00 of the \$600.00 of the April expenses, so that the entry on line 2 shows \$550.00. The entry on line 2 for the June voucher shows \$65.00 which is composed of \$20.00 for the March expenses and \$45.00 (\$50.00 minus \$5.00 overclaim) for the April expenses. Receipts of these amounts are shown on supplemental Forms ACP-11 attached to the June voucher. The entry on line 2 for the July voucher shows \$700.00 which covers the \$700.00 of expenses for June. The entry on line 2 for the August voucher shows \$1,000.00, \$400.00 of which covers expenses for May and \$600.00 of which covers expenses for July.

f. The entry on line 3 shall be obtained by subtracting from the total on line 1 the entry on line 2.

g. Enter on line 4 the amount of all obligations which are listed on approved Forms ACP-9 and ACP-10 for all months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include any expenses previously submitted and disallowed nor shall there be included any amounts which have been allowed but which have been found to be overclaims before payment was made. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all of such amounts, and if the receipts covering the expenditures of the previous month are being withheld in the county office and have not been submitted with the current voucher, the total of all expenditures made during the previous month will be shown as unpaid obligations on line 4 notwithstanding that all or part of the funds have already been disbursed and receipts have been obtained for the greater part of such expenditures. If receipts have been submitted for all except one or two payees, and if receipts for such payees could not be obtained within the 60-day period, the amount for which such receipts could not be obtained will be included as unpaid obligations of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of Forms ACP-9 and ACP-10 for all months prior to the month covered by the current voucher, less the amounts which have been accounted for in one of the following ways:

(1) By being included in the amount entered on line 2 of a previous Form ACP-8 supported by acceptable receipts and approved by the certifying officer.

(2) By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt.

(3) By being included as an overclaim and as a part or all of the unobligated balance entered on line 5 of the current or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim. For example, the entry on line 4 for the March voucher is zero. This is due to the fact that no obligations of the association have yet been approved. The entry on line 4 of the April voucher is \$20.00, which is derived by subtracting from the amount of obligations approved for the month of March (\$500.00) the amount of acceptable receipts which were submitted to the State office (\$480.00). The entry on line 4 for the May voucher is \$35.00. This amount is derived by subtracting from the amount of expenses approved on the March and April vouchers (\$1,100.00) the amount of acceptable receipts which were submitted to the State office (\$1,030.00), and by subtracting from the result so obtained the amount of overclaims which have been discovered since March 1, 1940 (\$5.00). The entry on line 4 for the June voucher is \$400.00, which is derived by subtracting from the total approved expenses (\$1,500.00) the amount of acceptable receipts submitted to the State office (\$1,095.00), and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry for the July voucher is \$400.00, which is derived by subtracting from the total approved expenses for months previous to July (\$2,200.00) the amount for which acceptable receipts have been submitted to the State office (\$1,795.00) and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry on line 4 for the August voucher is zero, which is derived by subtracting from the total approved expenses (\$2,800.00) the amount for which accept-

able receipts have been obtained (\$2,795.00) and by subtracting from the amount so obtained the amount of all overclaims (\$5.00).

h. Enter on line 5 the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting from the entry on line 3, the entry on line 4. If the entry on line 4 is larger than the entry on line 3, enter on line 5 the result obtained by subtracting from the entry on line 4, the entry on line 3, such difference to be preceded by a minus sign (—). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (—) is necessary, such minus sign (—) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist:

(1) Collections have been made.

(2) Overclaims have been discovered on Forms ACP-9 and ACP-10 before payment was made.

(3) The check for a prior month has not been received.

(4) The entry on line 9 of Form ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of Forms ACP-9 and ACP-10 returned by the State office. If either of cases (1) or (2) occurs separately the entry will be a positive figure. Whereas if (3) or (4) occurs without (1) or (2) the entry will be preceded by a minus sign (—). Where a combination of the situations described under (1), (2), (3), and (4) exists, the entry may be either a positive figure or a negative figure, depending upon the portion of the total entry attributable to each cause. In the example case there are entries on line 5 of the May and June vouchers. The \$8.00 entry, on line 5 of the May voucher is due to a \$3.00 collection and a \$5.00 overclaim. The entry on line 5 of the June voucher is due to the \$10.00 collection which was made and the failure to receive the \$392.00 check for May expenses. The collection would make a positive \$10.00 and the failure to receive the check would make a negative \$392.00, with a net result of a negative \$382.00.

(5) The amount estimated on Form ACP-7 (in counties in which the use of Form ACP-7 has been authorized) exceeded disbursements under the titles indicated on Form ACP-7.

i. Enter on line 6 the correct total of column 9 of Form ACP-9 for the current month.

j. Enter on line 7 the result obtained by subtracting from the entry on line 6, the entry on line 5. If the entry on line 5 is preceded by a minus sign (—), the entry on line 7 will be equal to the sum of the entries on lines 5 and 6, disregarding the minus sign (—). For example, the expenses for May are \$400.00 and there is an unobligated balance of \$8.00, leaving a net total of \$392.00 which represents the additional funds necessary in order to liquidate the indebtedness of the association for all approved expenses up to and including the month of May. It will be noted that when the June voucher was submitted to the State office, the check for May expenses had not yet been received in the county office, that a collection of \$10.00 had been made, and that the unpaid obligations are \$400.00, leaving an unobligated balance on the June voucher of \$382.00, preceded by a minus sign (—). This means that the association has a deficiency of \$382.00 carried from the previous month and that the payments necessary to liquidate the obligations of the association will be \$382.00 in addition to the June expenses. The expenses for June are \$700.00. Therefore, the treasurer will need \$1,082.00 to liquidate the expenses of the association.

k. If the entry on line 5 is not preceded by a minus sign (—) and exceeds the entry on line 6, the entry on line 7 should be the result obtained by subtracting from the entry on line 5 the entry on line 6 and entering a minus sign (—) in front of the result. Thus, if the entry on line 5 was \$1,500.00 and the entry on line 6 was \$1,000.00 the entry on line 7 should be —\$500.00.

l. Make no entries following the words "Approved for \$-----" and over the words "State executive officer."

m. When Form ACP-8 has been verified by the chairman or vice chairman, and by the secretary or acting secretary, they shall sign Form ACP-8 and all copies of Form ACP-8a in the place provided for their signatures.

n. Make no entries below the double line over the words "Payee must not use this space."

Erasures and corrections.—All erasures or corrections appearing on Forms ACP-8, ACP-9, ACP-10, or ACP-11 must be initialed by the persons in the county office who certifies such form.

PART XIII. SUMMARY REPORT FORMS

FORM NCR-COUNTY NO. 7, REPORT BY PROGRAMS OF COLLECTIONS AND EXPENSES

Purpose.—By means of this form the county committee will indicate the service fee collections made or other monies received during the month (except United States Treasury checks) in connection with each program and will indicate the portion of the total expense incurred by the association which is properly chargeable to each program.

Preparation of form.—1. **NUMBER OF COPIES.**—Prepare Form NCR-County No. 7 in quadruplicate (original and three copies).

2. **ENTRIES IN HEADING OF FORM.**—Enter in the upper right-hand corner in the spaces provided therefor the name of the State and the county and the month covered by the report.

3. **ENTRIES IN BODY OF FORM.**—Enter on line (1), column (b), the amount of all collections reported on the summary of collections attached to the related Form ACP-8 other than commodity loan program collections entered in column (b), lines 2, 3, 7, 8, 9, 10 and 11. For example, if during a month the total collections made were \$500.00 and the total of service and sealing fees collected in connection with the Corn Loan Program was \$150.00 and the total of service fees collected in connection with the Wheat Loan Program was \$75.00, the entry on line (1), column (b), would be \$275.00, the entry on line (2), column (b), would be \$150.00 and the entry on line (3), column (b), would be \$75.00. Enter on line 2, column (b) the total of service fees collected in connection with the Corn Loan Program as reported on summary of collections, attached to the related Form ACP-8. Enter on line 3, column (b) the total of service fees collected in connection with the Wheat Loan Program as reported on the summary of collections attached to the related Form ACP-8. Make no entries in column (b) on lines 4, 5, and 6. Enter on line 7, column (b) the total of service fees collected in connection with the rye programs as reported on the summary of collections attached to the related Form ACP-8. Lines 8 and 9 are available for entry in column (b) of service fees collected in connection with any other programs, as reported on the summary of collections attached to the related Form ACP-8. Enter on line 10 column (a) the title "Amount received from Commodity Credit Corporation in connection with storage of corn" and in column (b) the total amount received by the association from the Commodity Credit Corporation in connection with storage of corn. Enter in line 11, column (a) the title "Transfers from 'Corn Account'" and in column (b) the amount transferred from the "Corn Account" to the regular association account during the month for which the Form NCR-County No. 7 is being prepared. All entries in columns (b) and (c) shall in every case be made in the county association office. Column (d) only is for State office use.

Collections of Crop Insurance premiums shall not be entered on line (4), column (b), Form NCR-County No. 7, but total expense in connection with the Crop Insurance Program should be shown on line (4), column (c).

Collections in connection with sales of Commodity Credit Corporation bin corn shall not be entered on Form NCR-County No. 7 *except* that the amount shown in column (8) of Form NCR-County No. 20A, "Disbursements, Corn Account" shall be shown as a collection on line 1 (c) of Form ACP-8 and in the entry in line 11, column (b) on Form NCR-County No. 7.

Enter in column (c) opposite each program listed in column (a) the estimated amount of expenses for each program as approved by the county committee on Form NCR-County No. 15 and claimed on Forms ACP-9 and ACP-10 for the month. Entries for column (c) may be taken from line 17 of Form NCR-County No. 15. (NOTE: Expenses in connection with the sale of Commodity Credit Corporation bin corn shall *not* be entered on Forms ACP-9 and ACP-10 nor on Forms NCR-County No. 7 and 15.).

Enter in line 12, column (c), the sum of entries in such column. The entry on line 12, column (c), must be the same as the total of column 9 of Form ACP-9 for the month.

Upon completion of entries in columns (b) and (c), the county committee should carefully review the entries and make certain that a fair and equitable distribution of the association expenses between programs has been made. The chairman and the secretary should sign all copies of the form in the spaces provided for their signatures.

Transmit the original and two copies of Form NCR-County No. 7 to the State office with Form ACP-8 and related forms for the month. When the form is completed and approved in the State office, an approved copy of such form will be returned to the county office.

FORM NCR-COUNTY NO. 9, ITEMIZED REPORT OF ALL COLLECTIONS MADE AND DEPOSITED

Purpose.—This form will be used to record *all collections* made by the county association (except collections of Crop Insurance premiums and marketing quota penalties) and to furnish an itemized record of all deposits in the regular bank account of collections made by the association.

Collections in connection with sales of Commodity Credit Corporation bin corn shall be kept in a special "Corn Account" entirely separate from other funds of the association and shall *not* be entered on Form NCR-County No. 9, or handled through the regular bank account of the association, *except* that the amount shown in column (8) of Form NCR-County No. 20A, "Disbursements—Corn Account," shall be shown on Form NCR-County No. 9 for the date on which the transfer is made to the regular association account.

Preparation of form.—1. NUMBER OF COPIES.—Prepare NCR-County No. 9 in duplicate. Retain the original in the county office. Attach copy of the related deposit slip to the form thereby eliminating the necessity of listing individual checks on the deposit slip. The copy of Form NCR-County No. 9 must be submitted to the State office with the related vouchers.

2. **ENTRIES.**—Enter in the spaces provided therefor in the upper right-hand corner of the form, the name of the county, the name of the State, the date of the deposit and the deposit slip number. If more than one sheet is used for a single deposit enter "1" following the words "Sheet No." in the upper left-hand corner and number subsequent sheets consecutively. Enter in column (a) the date upon which the collection was received. Enter in column (b) the number of the receipt which was issued for such collection. If no regularly numbered receipt was issued for such collection make no entry in column (b). Enter in column (c) the name of the person from whom the money was received. Enter in column (d) the program with respect to which such collection was received. In entering the name of the program in column (d), such entry may be abbreviated. For example, the entry for the 1940 Wheat Loan Program could be "40 WLP." If payment was made by check enter a check mark in column (e). If payment was made by cash enter a check mark in column (f). Enter in column (g) the total amount of the collection received. Enter on the "total" line the sum of all collections which were made during the period covered by the Form NCR-County No. 9. Each United States Treasury check received and the number of such check shall be shown *on a separate* Form NCR-County No. 9. After the forms have been completed and reviewed, all copies shall be signed by the treasurer in the space provided for his signature. Entries on Form NCR-County No. 9 should be made as collections are received or at the time the daily deposit is prepared.

FORM NCR-COUNTY NO. 14, MONTHLY SUMMARY OF MISCELLANEOUS EXPENSES

Purpose.—This form will be used to show the distribution by programs of the miscellaneous expenses incurred by an association.

Preparation of form.—1. **NUMBER OF COPIES.**—Form NCR-County No. 14, will be prepared in triplicate in the county office after expense statements, Forms ACP-9 and ACP-10 have been completed. Forward the original and first copy to the State office with the related Form ACP-8 and retain the second copy in the county office. Upon approval of the form in the State office the copy will be returned to the county association office for the permanent file.

2. **ENTRIES IN HEADING OF FORM.**—Enter in the heading of the form in the spaces provided therefor the name of the county, the name of the State, and the month and year for which the form is being prepared. Directly over the letter (f) in column (f) type in the letters PPP. Column (f) will be used to show miscellaneous expenses in connection with the Parity Payment Program.

3. **ENTRIES IN BODY OF FORM.**—Enter in column (i) the total amount claimed on Form ACP-9 for each item listed in the "Item" column.

(Note: FOR THE PURPOSES OF THIS SUMMARY THE FOLLOWING CLASSIFICATION OF ITEMS SHALL BE USED):

a. **Rental of office space.**—In general this entry will include expenses for office space, storage space, rental for place for educational and election meetings, heat, light and light bulbs, and other costs incidental to maintenance of office quarters.

b. **Equipment.**—In general the entry for equipment purchase will include items purchased which are durable; that is, items used over a period of time without

need of replacement, such as typewriters, desks, file cases, and steel tapes. Express and freight charges on equipment shall also be included as equipment expense.

c. **Office supplies.**—In general this entry will include items purchased which are consumed as used, such as pencils, paper, and typewriter ribbons. Express and freight charges on supplies shall also be included.

d. **Miscellaneous.**—This entry will include items not classified as either supplies or equipment or otherwise provided for on this form.

The amount shown on Form ACP-9 as being transmitted to the Commodity Credit Corporation should be entered on line 9 of column (g). As necessary, additional items may be entered in lines 10 to 13, inclusive. The clerk will then enter the correct total in column (i) and turn the form over to the county committee for completion. The county committee will enter by program its best estimate of an equitable division of the cost of the miscellaneous items. The county committee should make certain that *each program* administered by the county association bears its fair share of miscellaneous expenses in connection with space, equipment, office supplies, telephone and telegraph, postage, and other miscellaneous expenses. If any equipment is rented or purchased specifically for use in connection with one program, all the expense of such equipment should be charged to such program. Upon completion of entries for each program, the correct totals should be entered in columns (a) through (h). The form should then be signed by the chairman of the county committee.

FORM NCR-COUNTY NO. 15, MONTHLY SUMMARY OF ASSOCIATION EXPENSES

Purpose.—This form will be used in the preparation of Form NCR—County No. 7.

Preparation of form.—After Forms NCR—County No. 12 and NCR—County No. 13 for the month have been received in the county office and Form NCR—County No. 14 has been completed, and the entries and computations on such forms have been verified, Form NCR—County No. 15 will be prepared in triplicate under the direction of the county chairman. It is very important that this form be prepared correctly since data from this form will be carried forward to Form NCR—County No. 7. The original and first copy of this form will be transmitted to the State office with Form ACP-8 and related forms and the second copy retained in the county office. Upon approval of the forms in the State office the copy will be returned to the county association office for the permanent file.

1. **Entries in heading of form.**—Enter in the heading of the form in the spaces provided therefor the name of the county, the name of the State, and the month and year for which the form is being prepared. Immediately above the letters (g) and (n) in columns (g) and (n) type in the letters PPP. Columns (g) and (n) will be used to show expenses in connection with the Parity Payment Program.

2. **Entries in body of form.**—a. All entries shall be adjusted to provide for a fair distribution of expense between programs. Enter in line 1, in columns (b) to (g) inclusive, the total amount claimed as compensation by county committeemen under each of the respective programs as shown on the approved Forms NCR—County No. 12.

Enter in column (h) the total of the entries in columns (b) to (g), inclusive. Enter in line 1, in columns (i) to (n), inclusive, the total amount of travel reimbursement claimed by the county committee in connection with each program as shown on the approved Forms NCR-County No. 13. Enter in column (o) the total of the entries in columns (i) to (n), inclusive.

b. Enter in line 2 amounts claimed by community committeemen working as community committeeman, and in lines 3 to 9, inclusive, as in line 1 above, the respective amounts shown for each program on Forms NCR-County No. 12 and NCR-County No. 13. The entry in line 5 should include expenses for office manager, if any. The entry in line 9 should include expenses for farm reporters ground control.

c. Enter in line 10 in columns (b) and (h) the total amount claimed as compensation under the titles range inspector and assistant range inspector as shown on Approved Forms NCR-County No. 12. Enter in line 10, columns (i) and (o) the total amount claimed as reimbursement for travel by range inspectors or assistant range inspectors as shown on approved Forms NCR-County No. 13.

d. Enter in line 11 in columns (c) and (d) the total amounts claimed as compensation as shown on approved Forms NCR-County No. 12 under the respective titles of corn loan supervisors and corn loan inspectors and wheat loan supervisors and wheat loan inspectors when working on a commodity loan program. Enter in column (h) the total of entries in columns (c) and (d). Enter in line 11, columns (j) and (k) the total of claims as reimbursement for travel as shown on approved Forms NCR-County No. 13 under the above titles. Enter in column (o) the total of the entries in columns (j) and (k).

e. Enter in line 12, columns (e) and (h) the total amount claimed as compensation on approved Forms NCR-County No. 12 under the titles "Crop Insurance Representative" and "Crop Insurance Adjuster." Enter in line 12, columns (l) and (o) the total claimed as reimbursement for travel as shown on approved Forms NCR-County No. 13 under the above titles.

f. Line 13 is available for any additional titles which may be used in the county.

g. Enter in line 14 the correct totals for each of the columns (b) through (h).

h. Enter in line 15 in column (b) the total of the entries in column (i).

Enter in column (c) the total of the entries in column (j).

Enter in column (d) the total of the entries in column (k).

Enter in column (e) the total of the entries in column (l).

Enter in column (f) the total of the entries in column (m).

Enter in column (g) the total of the entries in column (n).

Enter in column (h) the total of the entries in column (o).

i. Enter in line 16 under each program the total shown for such program in line 14 of Form NCR-County No. 14.

j. Enter in line 17 under each program in columns (b) through (h) the total of entries in lines 14, 15, and 16.

The date of approval of the form should be entered in the space provided therefor and the form should be signed by the chairman of the county committee.

PART XIV. TREASURER'S ACCOUNTING RECORDS

FORM NCR-COUNTY NO. 17, BANK RECONCILIATION

Purpose.—Form NCR-County No. 17 is designed to reconcile all receipts and disbursements made by the association's treasurer during the month with the bank balance at the end of the month.

At the end of each month after completing the preparation of the regular monthly expense vouchers and related forms, the treasurer of the association shall prepare Form NCR-County No. 17 in duplicate. The original shall be transmitted immediately to the State office and the copy shall be filed in the county association's office. The data contained in this form will make it possible for the County Associations Section in the State office to determine each month if there is any county association treasurer who does not have his accounts properly reconciled.

Preparation of form.—Enter in the heading of the form in the spaces provided therefor the name of the county, the name of the State, and the month, day, and year for which the form is being prepared.

Item 1. Enter the balance on hand per association records as of the last day of the previous month. For example, if the report being prepared is for the month of July, the entry in item 1 would be the balance on hand per Form NCR-County No. 18A as of June 30. This entry will be the balance shown on the statement received from the bank for the month, plus any deposits made during the month subsequent to the date the bank prepared the statement, plus debits made by the bank or bank service charges, plus recorder's fees paid prior to approval on Form ACP-9, less all checks drawn by the treasurer of the association that have not been presented for payment. Item 1 should always be the same as item 6 of Form NCR-County No. 17 prepared for the previous month. It will be the responsibility of the county association treasurer to secure a monthly statement from the bank in which the association's account is maintained.

Item 2. Enter the amount of the United States Treasury check or checks deposited during the month.

Item 3. Enter the total amount of collections deposited during the month as reported on the summary of collections.

Item 4. Enter the total of the entries in items 1 to 3, inclusive.

Item 5. Enter total disbursements made during the current month for items of expense which have been regularly claimed and approved on Form ACP-9 and Form ACP-10. As a general rule this amount will be equal to the total of the approved Form ACP-9 for the previous month. If the amount is not equal to the total of the approved Form ACP-9 for the previous month, attach an explanatory memorandum to Form NCR-County No. 17.

Item 6. Enter the amount obtained by subtracting item 5 from item 4. The balance on hand will equal the balance shown in column (39) of Form NCR-County No. 18A, for the month.

Item 7. Enter the balance shown on the statement received from the bank for the month for which the Form NCR-County No. 17 is being prepared. If the bank account is overdrawn, this entry shall be made in red.

Item 8. Enter the total amount of deposits made during the month subsequent to the date the bank prepared its statement.

Item 9. Enter the amount of any debit made by the bank against the account of the association for bank service charges. This amount will be claimed on the expense account for the following month.

Item 10. Normally this entry will include only payments made for recorders fees in connection with commodity loans where such fees must be paid prior to approval of the claim on the regular monthly Form ACP-9.

Item 11. Enter any other item of reconciliation which should be added to the bank balance shown on the bank statement.

Item 12. Enter the total of the entries in items 7 to 11, inclusive.

Item 13. Enter the total of all checks which have not been presented for payment. List the check number, the date of the check, the payee, and the amount of each check on the reverse side of Form NCR—County No. 17.

Item 14. Enter any other item of reconciliation which should be subtracted from the bank balance shown on the bank statement.

Item 15. Enter the sum of items 13 and 14.

Item 16. Enter the amount obtained by subtracting the entry in item 15 from the entry in item 12. The entry in item 16 should equal the entry in item 6.

Form NCR—County No. 17 shall be signed by the chairman and treasurer of the association.

FORM NCR—COUNTY NO. 18, RECEIPTS, AND FORM NCR—COUNTY NO. 18A, DISBURSEMENTS

Receipts and Disbursement Ledger

A record of cash receipts shall be maintained on Form NCR—County No. 18 and a record of cash disbursements shall be maintained on Form NCR—County No. 18A. Forms NCR—County No. 18 and 18A shall be prepared in the original only and must be kept up to date at all times and balanced and ruled in red ink at the end of each month. This ledger shall be made readily available to committeemen and other members of the association at all times.

These forms will be used to show a break-down of all money received by the association and to account for all serially numbered receipts, to act as a check register, and to show a break-down of all disbursements, and will provide the association with a permanent, uniform set of records from which the county committee and all members of the association may obtain pertinent data without being required to search through the files for the original form containing such data.

The first Disbursement sheet, Form NCR—County No. 18A, shall not be used but shall be turned over to the Receipt side of the sheet, Form NCR—County No. 18, and the Receipt sheet shall be used in conjunction with the Disbursement sheet opposite. Both of these sheets shall be numbered "1." *The sheet numbers of both forms (Form NCR—County No. 18 and Form NCR—County No. 18A) must always correspond and whenever a new sheet is started for either Form NCR—County No. 18 or Form NCR—County No. 18A, a new sheet must also be started for the other form.*

All deposits made during the current month will be entered on the Form NCR—County No. 18 and the entries for such deposits will be made on the days the deposits are made. As a general rule, these deposits will represent all collections received during the current month and will include the United States Treasury check covering Form ACP-8 for the previous month. However, if a collection or the United States Treasury check is received after the bank closing hours on the last day of the month such collection or check will be deposited on the first banking day of the succeeding month and will be entered on the Form NCR—County No. 18 for the succeeding month.

All disbursements made during the current month for items of expense which have been regularly claimed and approved on Form ACP-9 and Form ACP-10, will be entered on the Form NCR—County No. 18A. As a general rule, these disbursements will be in payment

of the expenses claimed and approved on Form ACP-9 and Form ACP-10 for the previous month. However, if for instance, a check is issued in January for an item of expense which was claimed and approved on Form ACP-9 or Form ACP-10 for the month of November or an earlier month, such disbursement also will be entered on Form NCR-County No. 18A for January. Entries for deductions made by the bank for bank service charges and entries for recorder's fees paid prior to regular approval on Form ACP-9 will be made on the NCR-County No. 18A for the month in which the United States Treasury check covering the Form ACP-9 on which such items are claimed and approved, is deposited. For example, if a check was issued in the month of December for recorder's fees which had not been regularly claimed and approved previously, such disbursement would be entered on the NCR-County No. 18A for the month of January if the recorder's fees were claimed and approved on the Form ACP-9 for the month of December and the check covering such Form ACP-9 was deposited in January.

The balance for the previous month as shown in column (39) shall be carried forward as the first entry for the current month and entered in column (17).

Only one line on the Form NCR-County No. 18 will be required to enter the receipts listed on a given deposit slip. One line will be required for each check written by the treasurer on the association's bank account.

If more than one sheet of either Form NCR-County No. 18 or Form NCR-County No. 18A is required for the posting of one month's transactions, the total of each money column for the completed sheet and its companion sheet shall be entered in the "Total" line provided. The words "Carried Forward" shall be entered on the "Total" line in column (2) and column (19). These totals shall be entered on line (1) in the corresponding columns of the succeeding sheet, and the words "Brought Forward" shall be entered on line (1) in column (2) and column (19).

The name of the county, the name of the State, the month, the sheet number, and the year shall be entered in the spaces provided in the heading of each sheet of Forms NCR-County No. 18 and NCR-County No. 18A. The sheets shall be numbered consecutively through the program year. The first sheet shall be numbered "1." The entries in columns (1) to (39), inclusive, shall be made as follows:

Col. (1) Enter on each line in this column the date upon which the deposit is made. All entries pertaining to a deposit will be made on the same line of NCR-County No. 18.

Col. (2) Enter in this column the deposit slip number. In those cases where the receipt is a United States Treasury check, the check number shall be entered in addition to the deposit slip number. The person maintaining the association's records will be charged with the responsibility of entering sufficient information in the description column to enable him to explain each entry on Form NCR-County No. 18.

Col. (3) Enter the amount of the check received from the United States Treasury.

Col. (4) Enter the total amount of money received from the Commodity Credit Corporation in connection with the erection of steel bins and resealing of corn.

Col. (5) Enter the ACP-93 receipt numbers issued to cooperators in connection with grants of aid, if any such receipts are issued.

Col. (6) Enter the amount of money received in payment of grants of aid to farmers represented by the ACP-93 receipts entered on the corresponding line in column (5).

Col. (7) Enter all miscellaneous collections, such as money received from the sale of aerial enlargements (Note: The only cases in connection with the sale of aerial photographs that an amount will be posted as a collection are those cases in which it is necessary to deposit funds received from members of the association. In all cases in which the member's check, draft, or Postal Money Order, is forwarded by the association directly to the North Central Division, no entries will be made for such item on Form NCR-County No. 18) and money received from the sale of used equipment—equipment can only be sold under procedure outlined in Part XXI hereof. All collections should be entered in this column for which a special column is not provided on Form NCR-County No. 18, except premiums collected in connection with Crop Insurance, penalties received in connection with Marketing Quota programs, and money received in connection with the sale of Commodity Credit Corporation corn from steel bins. (Crop Insurance premiums, Marketing Quota penalties, and receipts from the sale of Commodity Credit Corporation corn shall be kept entirely separate from other funds of the association and shall in no instance be deposited in the regular bank account of the association or entered upon any of the *regular* accounts or records of the association.

Col. (8) Enter the CL-2 receipt numbers issued to persons who have paid service fees in connection with corn loans. If more than one of such receipts is listed on a deposit slip the receipt numbers of the first and last of such receipts should be entered.

Col. (9) Enter the amount of money received in payment of service fees on corn loans represented by the CL-2 receipts entered on the corresponding line in column (8).

Col. (10) Enter the CL-2 receipt numbers issued to persons who have paid service fees in connection with wheat loans. If more than one of such receipts is listed on a deposit slip the receipt numbers of the first and last of such receipts should be entered.

Col. (11) Enter the amount of money received in payment of service fees on wheat loans represented by the CL-2 receipts entered on the corresponding line in column (10).

Col. (12) Enter the CL-2 receipt numbers issued to persons who have paid protein analysis fees in connection with wheat loans. If more than one of such receipts is listed on a deposit slip the receipt numbers of the first and last of such receipts should be entered.

Col. (13) Enter the amount of money received in payment of protein analysis fees on wheat loans represented by the CL-2 receipts entered on the corresponding line in column (12).

Cols. (14), (15), and (16) The headings of these columns are left blank and may be used as deemed desirable by the county committee. In some counties it will be desirable to use two of them for rye or barley loans; other counties may have a different type collection they desire to separate from the miscellaneous collections.

Col. (17) Enter the total of the money entries on the corresponding line of columns (3) to (16), inclusive. The entry in column (17) should be the amount of money deposited in the association's bank account for that particular day.

Col. (18) Enter on each line in this column the date of the check. All entries pertaining to a check will be made on the same line of NCR-County No. 18A.

Col. (19) Enter in this column the name of the person to whom the association's check is made payable. The person maintaining the association's records will be charged with the responsibility of entering sufficient information in the description column to enable him to explain each entry made on Form NCR-County No. 18A.

Col. (20) Enter in this column the account number shown on Form NCR-County No. 19. This entry will be made at the time the page number of NCR-County No. 18A is entered on Form NCR-County No. 19.

Col. (21) Enter the check number. (See paragraph 5, p. 41, of NCR-504, for approved system of numbering association checks.)

Col. (22) Enter the date of cancellation shown on the canceled check.

Col. (23) Enter the amount paid as compensation for services performed as county committeeman. Entries for columns (23) to (38), inclusive, may be obtained from Form ACP-9 or Form ACP-10.

Col. (24) Enter the amount paid as compensation for services performed as community committeeman while acting as community committeeman.

Col. (25) Enter the amount paid as compensation for services performed as farm reporter. This will include compensation to all farmers, regardless of other titles, who worked on compliance work and in checking performance.

Col. (26) Enter the amount paid as compensation for services performed as a regular office employee, including the salaries of the Secretary-Treasurer, chief clerk, and office manager.

Col. (27) Enter the amount paid as compensation for services performed as Commodity Loan inspector or Commodity Loan supervisor.

Col. (28) Enter the amount paid as compensation for services performed as Crop Insurance representative or Crop Insurance adjuster.

Col. (29) Enter the amount paid as compensation for services performed as educational assistant; also enter the amount paid as compensation for any other services performed for which entries have not been made in columns (23) to (28), inclusive. In case entry is made under only one title in this column the title shall be entered in the heading of the column. In case entries are made for more than one title explanatory symbols shall be used to identify the title. For instance, the letters "e a" should be entered directly over each entry for Educational Assistant.

Col. (30) Enter the amount of money expended for travel expense. This entry shall be on the same line with the name of the traveler.

Col. (31) Enter the amount of money expended for rent, heat, and light of office space.

Col. (32) Enter the amount of money expended for the purchase, rental, and repair of office equipment. A capital "R" should be placed after rental entries and a capital "RE" should be placed after repair entries in order to distinguish rental and repair entries from purchase entries.

Col. (33) Enter the amount of money expended for the purchase of supplies.

Col. (34) Enter the amount of money expended for miscellaneous expenses, for which a special column is not provided.

Col. (35) Enter the amount of money transmitted to the Commodity Credit Corporation in connection with sealing or service fees.

Cols. (36), (37), and (38) These columns shall be used as deemed necessary by the county committee or in accordance with subsequent instructions from the North Central Division.

Col. (39) Enter the total of the entries on the corresponding line in columns (2) to (38), inclusive. The entry in column (39) should be the amount of the check.

Balancing Accounts at End of Month

As soon as all cash receipts and disbursements for the month have been entered on Form NCR-County No. 18 and on Form NCR-County No. 18A the balance as of the last day of the month should be determined as follows. A single red line should be drawn through columns (17) and (39) immediately below the last entry on each form. The difference between the totals of columns (17) and (39) should be obtained. If the total of column (17) is larger than the total of column (39), the difference should be entered in column (39) immediately below the red line. Enter in column (19) on the corresponding line the word "Balance" followed by the month, day, and year for which the form is being prepared. A single red line should be drawn on the next line through columns (1) to (39), inclusive. (In case the number of entries on Form NCR-County No. 18, Receipts, exceed the number of entries on Form NCR-County No. 18A, Disbursements, on the sheets being balanced, the single red line shall be drawn through columns (1) to (39), inclusive, on the line below the last entries on Form NCR-County No. 18). A total should be obtained for each money column and entered on the next line immediately below the single red line. The sum of the totals of columns (3) to (16), inclusive, should equal the total of column (17) less the

balance brought forward at the beginning of the month. The sum of the totals of columns (23) to (38), inclusive, should equal the total of column (39) less the balance on hand at the end of the month. The total of column (17) should equal the total of column (39). A double red line should be drawn through columns (1) to (39), inclusive, immediately below the totals.

The following checks should be made to determine that all county association accounts are in proper balance:

1. The total of column (6) for the month should equal the total of the amounts shown on the Form ACP-93 issued in connection with grants of aid to farmers' deposited during the month.

2. The total of column (9) for the month should equal the total of the amounts shown on the CL-2 receipts issued in connection with corn loans, deposited during the month.

3. The total of column (11) for the month should equal the total of the amounts shown on the CL-2 receipts issued in connection with wheat loans, deposited during the month.

4. The total of column (13) for the month should equal the total of the amounts shown on the CL-2 receipts issued in connection with protein analysis fees, deposited during the month.

5. The total of the column in which fees collected in connection with rye loans are entered should equal the total of the amounts shown on the CL-2 receipts issued in connection with rye loans, deposited during the month.

6. The total of column (17) less the amount brought forward at the beginning of the month should equal the total of all Forms NCR-County No. 9, listing deposits made during the month.

7. The total of all Forms NCR-County No. 9 listing deposits made during the month, less the amount of the United States Treasury checks received during the month should equal the amount shown as item 1 (c) of Form ACP-8 prepared for the month.

8. The balance in column (39) will equal the balance on hand per association records appearing in item 6 of Form NCR-County No. 17, Bank Reconciliation, for the month.

FORM NCR-COUNTY NO. 19

Purpose.—Form ACP-71, "Articles of Association of County Agricultural Conservation Association," requires the secretary of the county association to post the names and addresses of all committeemen and employees of the association, the amount received as compensation by each, and the total amount of the association's administrative expense for the year. Form NCR-County No. 19 is designed to assist the treasurer of the association in keeping this record up to date throughout the year.

Preparation of form.—One copy of Form NCR-County No. 19 shall be prepared for each person, regardless of the number of titles under which he works. One copy of this form shall also be prepared for each firm for which disbursements are shown on Form NCR-County No. 18A regardless of the kind of goods or services. As soon as Forms NCR-County No. 18 and NCR-County No. 18A have been balanced and ruled for the month, all disbursement entries shall be posted to the individual Disbursement Ledger, Form NCR-County No. 19. These forms shall be placed in a binder in alphabetical order. Enter in the heading of the form the account number and the name and address of the payee. The account numbers shall begin with one and run consecutively throughout the calendar year. The expenses incurred in January are usually paid in February. Accordingly, the entries on Form NCR-County No. 19

for the month of January should be taken from the NCR-County No. 18A for the month of February.

Col. (2) Enter on each line the date of the check. If more than one check is issued to an employee during the month, enter the date of each of such checks.

Col. (3) Enter the number of the association's check drawn in payment of the account. If an employee works under more than one title and a check is issued in payment of services under each title, enter the number of each of such checks.

Col. (4) Enter the sheet number of Form NCR-County No. 18A from which the entry is being posted. At this time the account number should be entered in column (20) of Form NCR-County No. 18A.

Col. (5) Enter a brief description of the services or items for which payment is made. An entry in this column is not necessary unless there is an entry in column (8).

Col. (6) Enter the amount of compensation earned under all titles and programs for personal services.

Col. (7) Enter the amount of payment for travel expense.

Col. (8) Enter the amount of payment for miscellaneous expenses.

As of the last day of each year a total shall be shown for columns (6), (7), and (8) in the spaces provided. The total of column (6) shall be the amount posted as compensation for each committeeman and employee of the association. The total of columns (6), (7), and (8) of all Forms NCR-County No. 19 for the twelve-month period shall be the amount posted as the association's administrative expenses for that period.

PART XV. FILING ASSOCIATION VOUCHER FORMS AND RECORDS

Responsibility for the orderly maintenance of the association's records shall be delegated by the county committee to one person in the association's office. The forms and fiscal records of the current program shall be securely fastened in manila folders with Acco fasteners and kept in standard file cases. All forms, supporting papers, documents, and fiscal records shall be assembled by months in two separate groups; one group to contain all forms and supporting papers pertaining to the submission of the monthly expense vouchers and the second group shall contain all copies of receipt forms, supporting papers, and bank records.

VOUCHER AND SUPPORTING FORMS

The forms listed below shall be assembled in the following order and securely attached to the inside front cover of a manila file folder with an Acco fastener. (It is suggested that each county secure a supply of extra heavy weight, three position, letter size, angle tab, manila file folders for use in filing county association forms.)

1. Form ACP-8a (approved copy returned by the State office).
2. Memoranda in support of entry in line 1 (c) of Form ACP-8.
3. Form ACP-37 (copy, if any).
4. Form ACP-9 (approved copy returned by the State office).
5. Copies of invoices and supporting papers (if any).
6. Form ACP-10 (approved copy returned by the State office). If more than one sheet of Form ACP-10 is used, the original sheet number order shall be used.

The forms listed below shall be assembled in the following order and securely attached to the inside back cover of the same folder used

for filing the Form ACP-8a and related forms. It is suggested that the Acco fastener used on the inside back cover of the folder be placed about one inch below the Acco fastener used on the inside front cover in order to make the folders file more evenly.

7. Form NCR-County No. 7 (approved copy returned by the State office).
8. Form NCR-County No. 15 (carbon copy).
9. Form NCR-County No. 14 (carbon copy).
10. Forms NCR-County No. 13 (signed originals).
11. Forms NCR-County No. 12 (signed originals).

Only the forms pertaining to one month shall be included in one folder. The month to which the forms pertain should be plainly printed on the folder tab. County office copies of Forms ACP-8a, ACP-9, ACP-10, and Forms NCR-County No. 7, NCR-County No. 14, and NCR-County No. 15 should be retained in the file until the approved copies are received from the State office, at which time the county office copies shall be destroyed.

RECEIPTS AND BANK RECORDS

All forms and supporting papers pertaining to receipts and bank records should be assembled in the following order and securely attached with an Acco fastener to the inside back cover of a manila folder.

1. Form NCR-County No. 17 (copy).
2. Monthly bank statement. In the case of banks that do not regularly issue monthly statements, the association treasurer must request the bank to prepare a monthly statement covering the association's account.
3. Form ACP-11 (approved copy returned by the State office). If more than one sheet of Form ACP-11 is used, the original sheet number order shall be retained.

4. Corn-Loan-6 (copy).

5. 40-WL-6 (copy).

6. Form ACP-12 (copy).

7. Copies of court orders or supporting explanatory documents.

8. Bank deposit slips and Forms NCR-County No. 9, "Itemized Report of All Collections Made and Deposited." Bank deposit slips should be securely stapled to the Forms NCR-County No. 9 to which they relate. The bank deposit slips attached to Forms NCR-County No. 9 should be arranged numerically for the month with the deposit slip bearing the lowest number on the bottom. (The completely signed county office copies of Forms ACP-11 retained in the file pending receipt of the approved copy from the State office should not be destroyed but should be kept in a safe, easily accessible place in the county association's file.)

All canceled checks pertaining to the month should be arranged in the same order as the names appear on Form ACP-11 and securely fastened by the use of brads to the inside front cover of the manila folder containing the receipts and bank records. Check stubs should be kept in a safe, easily accessible place in the county association's files.

PART XVI. INSTRUCTIONS AND PROCEDURE FOR THE SALE OF COMMODITY CREDIT CORPORATION CORN IN STEEL BINS

Instructions to county committees relative to the local sales of corn owned by the Commodity Credit Corporation are contained in 39 Corn-Loan 8 (Supplement No. 5) issued January 22, 1940. All employees of the county office should have a thorough knowledge of this procedure.

Funds collected and disbursements made in connection with the sale of corn in steel bins should not be shown on Forms ACP-8, ACP-9, ACP-10, or ACP-11, or on NCR-County Nos. 7, 9, 17, 18 and 18A except that, after payments for such corn have been made to the Commodity Credit Corporation and all expenses incurred by the county committee in connection with the sale of bin corn have been paid, and the "Corn Account" has been audited by an auditor from the State office, the balance remaining in the association's "Corn Account" shall be transferred to the regular bank account of the association and such amount reported as a collection on line 1 (c) of Form ACP-8, and such amount recorded on the above NCR-County forms.

Corn account.—A Corn Account shall be opened by the treasurer of the county committee at the time the first sale of bin corn is made by the county committee. All funds received by the treasurer of the county committee in payment of the purchase price of corn owned by the Commodity Credit Corporation and fees received from the Corporation for handling bin corn shall be deposited promptly in the *Corn Account* and shall not be deposited in the regular bank account of the association. The county committee should designate the bank to be used as a depository. Wherever possible the Corn Account should be placed in a bank other than the one with which the regular county association account is maintained. In all cases where it is possible to do so funds collected in connection with the sale of corn should be placed in a bank which is covered by deposit insurance with the Federal Deposit Insurance Corporation. The Corn Account shall be designated on all records as the "Corn Account ----- County Agricultural Conservation Association, ----- Treasurer."

Insofar as practicable the balance in any such account should not exceed the sum of \$5,000, and where necessary the county committee may designate other banks in which to deposit the excess sums.

All bank statements and canceled checks which are drawn against the Corn Account and check stubs shall be kept as permanent records in the county office by the treasurer of the county committee.

The treasurer shall disburse funds received in connection with the sale of corn as herein provided and only upon the authorization of the county committee, evidenced in writing on forms approved by the Agricultural Adjustment Administration or by itemized bills or statements approved in writing by a member of the county committee. On bills or statements the written authority for payment shall consist of the words "Approved for Payment" followed by the signature of a member of the county committee. An itemized memorandum shall be prepared in the county office and attached to bills or statements which are not itemized when received. Bills or statements not prepared on printed billheads of the person or firm submitting them shall be signed by the person submitting such bill or statement.

A separate check book and a new series of check numbers shall be used to withdraw money from the Corn Account. Checks drawn on the "Corn Account" by the treasurer of the county committee shall be numbered consecutively and a record of the issuance of each

check shall be maintained on the check stub. The words "*Corn Account*" shall appear on *each* check. All records pertaining to the sale of Commodity Credit Corporation corn shall be kept entirely separate from the regular association accounts.

Service charges and collection fees charged by the depository bank for the Corn Account may be paid by the treasurer of the county committee only from the funds of such account.

Whenever a treasurer of a county committee is succeeded in office, any funds received by his successor in connection with the sale of Commodity Credit Corporation corn shall be deposited in a new Corn Account. The account of the former treasurer shall be audited by an auditor from the County Associations Section of the State office and no withdrawal or disbursement shall be made from the Corn Account of the former treasurer until such audit is completed. The Corn Account of the former treasurer shall then be closed by transferring the balance thereof either into the regular association account, if all disbursements in connection with the account have been made, or if disbursements are still pending, the balance should be transferred into the Corn Account established by his successor, under the advice of the auditor.

Receipts and disbursements.—All funds received by the treasurer of the county committee in connection with the sale of corn owned by the Commodity Credit Corporation shall be deposited in the Corn Account. These funds will consist of money received from the sale of bin corn by the association and money received from the Corporation for services rendered by the association in connection with direct sales of corn by the Corporation.

The disbursement of funds deposited in the Corn Account need not have prior approval by the State office, but must have the approval of the county committee, and such disbursements shall not be shown on Form ACP-9 and Form ACP-10.

The treasurer of the county committee is authorized to draw a check on the "Corn Account" payable to Commodity Credit Corporation *only* upon receiving Form 39-Corn Loan 23 properly signed by a member of the county committee. The check shall be drawn in the amount shown in line 15 of Form 39-Corn Loan 23. The bin number or numbers for which the remittance is being made shall be entered on each check. In the event that more than one sale is completed on one day, a separate check covering *each* Form 39-Corn Loan 23 shall be drawn by the treasurer of the county committee. It is important that all sales completed be reported promptly on Form 39-Corn Loan 23 and that the proceeds be transmitted to the Commodity Credit Corporation immediately upon the delivery of the corn to the purchaser. If the number of weighed-out bushels is less than the number of weighed-in bushels, a refund shall be made to the purchaser in the amount of his overpayment. The bin number shall be shown on checks issued in payment of refunds.

Issuing and obtaining receipts.—The Receipt and Confirmation letter, outlined on page 3 of 39-Corn Loan 8 (Supplement No. 5), shall be given to the purchaser upon receipt of the Down or Full payment. The signed copy shall be retained in the files of the association.

A standard receipt shall be given to the purchaser upon receipt of the Balance of Advance Estimated Price or upon receipt of the Additional Payment After Weighing. This receipt form shall be prepared in duplicate. The original shall be given to the purchaser and the signed copy retained in the files of the association. This receipt shall show whether the payment is for the Balance of Advance Estimated Purchase Price or for the Additional Payment After Weighing. The bin number or numbers shall also appear on the receipt.

The treasurer of the county committee shall obtain a receipt on Form ACP-12, revised, from each person or firm, except the Commodity Credit Corporation, to whom he makes a payment from the Corn Account. These receipts should be plainly marked in the upper right-hand corner "*Corn Account.*"

In those cases where a refund is made to the purchaser because the number of weighed-out bushels is less than the number of weighed-in bushels, the Form ACP-12, revised, obtained from the purchaser shall be amended by deleting the words "services or supplies furnished the above named association during the month of _____." The bin number or numbers of the bins in connection with which the refund is made shall be entered between line 3 and line 4. The amount of the receipt must equal the amount shown in line (10) of 39-Corn Loan 23.

Direct sales by the Commodity Credit Corporation.—As provided for on page 4 of 39-Corn Loan 8 (Supplement No. 5), the county committee shall render a statement to the Commodity Credit Corporation for the 3-cent per bushel handling charge in connection with direct sales by the corporation. The following form of statement which may be typed or mimeographed in the county office is to be used in billing the Corporation for the amount of the handling charge and should be prepared in duplicate.

Commodity Credit Corporation,	State_____
164 West Jackson Boulevard,	County_____
Chicago, Illinois	Date_____

Gentlemen:

The following is a statement of Commodity Credit Corporation owned corn sold by the Corporation and shipped as per your instructions, dated _____, 194__.

Shipped to_____	Destination_____	Bill of Lading No. _____
No. of bushels shipped_____	Loaded out of steel bin No.(s) _____	
_____into car No.(s)_____	Due to the_____	County _____

Agricultural Conservation Association; _____bushels of corn at 3 cents per bushel \$_____

_____AGRICULTURAL CONSERVATION ASSOCIATION,

By_____

(Member County Committee)

(Association Address)

Attachments:
Bill of Lading

The original of this statement shall be forwarded to the Commodity Credit Corporation, 164 West Jackson Boulevard, Chicago, Illinois, and the copy retained in the files of the association. When a check covering payment of the statement is received, the date and

amount of the check shall be entered on the copy in the files of the association. Since the 3¢ per bushel handling charge will probably be paid by the Commodity Credit Corporation on the basis of the official terminal weights, the amount paid by the Corporation to the county association may vary slightly from the amount entered on the statement by the county association.

RECORD OF COLLECTIONS AND DISBURSEMENTS FORM NCR-COUNTY NO. 20 AND FORM NCR-COUNTY NO. 20A

General.—The record of funds received from the sale of Commodity Credit Corporation corn stored in steel bins shall be maintained on Form NCR-County No. 20. The record of disbursements in connection with the sale of corn from steel bins shall be maintained on Form NCR-County No. 20A. Each of these forms shall be prepared in the original only. These records shall be balanced on the last day of each month or more often if the number of transactions warrant. All collections and disbursements shall be entered on Form NCR-County No. 20 and Form NCR-County No. 20A at the time such collections and disbursements occur. It is equally important that the entries on Form NCR-County No. 20 and Form NCR-County 20A be posted daily to Form 39-Corn Loan 23 in order that this form show a day by day record of the progress of each sale and that the county committee may know when to transmit the net proceeds of each sale to the Commodity Credit Corporation. It is recommended that Forms NCR-County No. 20 and NCR-County No. 20A be mimeographed by the State office and distributed to the county associations.

Form NCR-County No. 20 shall be securely fastened to the inside front cover of a manila folder by an Acco fastener. Form NCR-County No. 20A shall be similarly fastened to the inside back cover of the same folder.

Form NCR-County No. 20—Collections—Corn Account

Purpose.—This form will be used to record sales of corn from steel bins by bin numbers and by purchasers, payments received in connection with each sale, and amount of remittances received from the Commodity Credit Corporation in case of direct sales by the Corporation.

Preparation of form.—Enter in the upper right-hand corner the name of the county, the name of the State, and the sheet number. The sheets shall be numbered consecutively. The entries in columns 1 to 6, inclusive, shall be made as follows:

Col. (1) Enter the date shown on the "Confirmation and Receipt to Purchaser."

Col. (2) Enter the bin number or numbers shown on the "Confirmation and Receipt to Purchaser."

Col. (3) Enter the name of the purchaser.

Col. (4) Indicate whether the collection is the down payment, the balance of advance estimated purchase price, or the additional payment after weighing,

Col. (5) Enter the amount received from the purchaser and shown on the applicable receipt issued to the purchaser.

Col. (6) Enter the amount received from the Commodity Credit Corporation in connection with sales made directly by the Corporation. (See 39-Corn Loan 8, Supplement No. 5, Page 4.)

Form NCR—County No. 20A, Disbursements—Corn Account

Purpose.—This form will be used as a check register and to show a breakdown of disbursements.

Preparation of form.—Enter in the upper right-hand corner the name of the county, the name of the State, and the sheet number. The sheets will be numbered consecutively. The entries in columns 1 to 8, inclusive, shall be made as follows:

Col. (1) Enter the date of the check issued.

Col. (2) Enter the number of the check issued. The checks shall be numbered consecutively.

Col. (3) Enter the name of the payee.

Col. (4) Enter the bin number or item of expense. In those cases where remittances are made to the Commodity Credit Corporation or a refund is made to the purchaser, the bin number shall be entered. In those cases where payment is being made for equipment, supplies, labor, or miscellaneous items of expense, the name of the item will be entered in column 4 instead of the bin number.

Col. (5) Enter the amount remitted to the Commodity Credit Corporation as shown in line 15 of form 39—Corn Loan 23.

Col. (6) Enter the amount of the refund made to the purchaser as shown in line 10 of form 39—Corn Loan 23.

Col. (7) Enter the amount of the checks issued in payment of expenses incurred by the association in connection with the sale of corn from steel bins. Service fees charged by the bank against the "Corn Account" shall also be entered in this column. The bank debit slip will be filed after the last check issued for the month. Checks will be written by the treasurer only upon presentation of itemized statements, approved, and signed by a member of the county committee.

Col. (8) Enter the amount retained by the association for administrative expenses. This will be the amount transferred to the regular bank account of the association after payments for all sales have been remitted to the Commodity Credit Corporation and all expenses incurred by the county committee in connection with such sales have been paid. The entries in this column will, therefore, be few in number.

Totaling Form NCR—County No. 20 and Form NCR—County No. 20A

Whenever a sheet of Form NCR—County No. 20 or Form NCR—County No. 20A is filled with entries, or at the end of each month, proceed as follows:

1. Draw a single line across each page below the last entries.
2. Add the entries in each money column and enter the totals.
3. Draw a double line across the page below the totals.
4. The total of column (5) plus the total of column (6) of Form NCR—County No. 20 will equal total collections. This total shall be entered between the single and double lines in column (3) preceded by the word "Total."
5. The total of column (5) plus the total of column (6) plus the total of column (7) plus the total of column (8) of Form NCR—County No. 20A will equal total disbursements. This total shall be entered between the single and double lines in column (3) preceded by the word "Total."
6. The total of each money column shall be carried forward to the first line of the corresponding column of the succeeding page. Whenever a new sheet is started for either Form NCR—County No. 20 or Form NCR—County No. 20A, a new sheet will also be started for the other form. The sheet numbers of both forms must always correspond.

A reconciliation of Form NCR—County No. 20 and Form NCR—County No. 20A with the bank statement shall be made on the last day of each month. The difference between the total collections and total disbursements will equal the bank balance as shown by the bank statement after adjustments have been made for outstanding checks, deposits not shown on the bank statement, money on hand not deposited, and deductions made by the bank for service charges. A typed copy of this reconciliation shall be retained in the files of the county association.

Below is an example of how these forms are totaled and the totals carried forward.

SHEET NO. 15—NCR-COUNTY NO. 20. SHEET NO. 15A—NCR-COUNTY NO. 20A

Purchaser (3)	Down, balance, or additional payment (4)	Amount (5)	Commodity Credit Corporation (6)	Description		Commodity Credit Corporation (5)	Re-funds (6)	Ex-pense (7)	Fees ACA (8)
				(3)	(4)				
	Down	90.00				630.00			
	Balance	800.00					20.00		
	Additional	20.00						15.00	
			20.00					1.00	
								5.00	15.00
Total, \$930.00		910.00	20.00	Total	\$686.00	630.00	20.00	21.00	15.00

SHEET NO. 16—NCR-COUNTY NO. 20. SHEET NO. 16A—NCR-COUNTY NO. 20A

Purchaser (3)	Down, balance, or additional payment (4)	Amount (5)	Commodity Credit Corporation (6)	Description		Commodity Credit Corporation (5)	Re-funds (6)	Ex-pense (7)	Fees ACA (8)
				(3)	(4)				
Carried forward		910.00	20.00	Carried forward		630.00	20.00	21.00	15.00

FORM 39—CORN LOAN 23—TRANSMITTAL LETTER

Purpose.—This form, giving detailed information covering each sale of corn from steel bins, where such sale is made by the county committee, shall be used for transmitting the amount due the Commodity Credit Corporation on each sale. It will also indicate at all times the status of each sale and when remittance should be made to the Commodity Credit Corporation. Form 39—Corn Loan 23 shall not be prepared in case of direct sales by the Corporation of corn in steel bins.

Preparation of form.—1. **NUMBER OF COPIES.**—This form shall be prepared in triplicate. The original, with the association check attached, and the weight certificates attached, shall be transmitted to the Commodity Credit Corporation. One signed copy shall be forwarded to the State office and one signed copy shall be retained in the files of the association.

2. **ENTRIES.**—The entries in Form 39—Corn Loan 23 shall be made as follows:

In the upper right-hand corner enter the name of the State, the name of the county, and the date of transmittal.

Line (1) Enter the bin number or numbers and the location of each.

Line (2) Enter the name and address of the purchaser.

Line (3) Enter the date of the "Letter of Confirmation" received from the Commodity Credit Corporation. (See page 2 of 39—Corn Loan 8, Supplement No. 5.)

Line (4) Enter the number of weighed-in bushels as recorded on CCC Corn Form X-1. Opposite "Selling price" enter the price at which the corn is sold to the purchaser. The selling price is obtained by adding the estimated association expense *per bushel* which must not be in excess of 3¢ per bushel (the *total amount* of this expense will be shown in Line (14)) to the net price per bushel quoted in the Letter of Confirmation, received from the Commodity

Credit Corporation. Opposite "Amount" enter the result obtained by multiplying the number of weighed-in bushels by the selling price per bushel.

Line (5) Enter the number of weighed out bushels as shown by the weight certificates. Opposite "Selling Price" enter the price per bushel shown in Line (4). Opposite "Amount" enter the result obtained by multiplying the number of weighed out bushels by the selling price per bushel.

Line (6) Enter the date and amount of the down payment as shown on the "Confirmation and Receipt to Purchaser." (See 39—Corn Loan 8, Supplement No. 5, page 3.)

Line (7) Enter the date and amount of the payment shown on the receipt given to the purchaser at the time the balance of the advance estimated purchase price is paid.

Line (8) Enter the total of lines 6 and 7.

Line (9) Enter the date and the amount of payment shown on the receipt given to the purchaser when he is required to make an additional payment after the corn is weighed. Entries will be made in this line only when weighed out bushels are in excess of weighed in bushels.

Line (10) Enter the date and the amount of refund shown on form ACP-12, Receipt, given to the association by the purchaser in those cases where the weighed in bushels are in excess of the weighed out bushels.

Line (11) Enter the totals of lines 8 and 9 if an additional payment is made after the corn is weighed. If a refund is made to the purchaser, enter the amount obtained by subtracting the entry in line (10) from the entry in line (8). Enter the amount shown in line (8) if the weighed out bushels equal the weighed in bushels.

Line (12) Enter the amount of the estimated expenses incidental to the sale.

Line (13) Enter the estimated amount to be retained by the association for administrative expenses.

Line (14) Enter the total amount deducted by the association for estimated expenses and administrative expenses. This amount must not exceed 3 cents per bushel, and will be the amount of expense estimated by the county committee and added to "net price to the Commodity Credit Corporation."

Line (15) Enter the amount being remitted to the Commodity Credit Corporation. This amount must be the result obtained by multiplying the weighed out bushels, as shown on the weight certificates, by the net price per bushel to the Commodity Credit Corporation quoted in the "Letter of Confirmation" received from the Corporation.

In the line provided enter the name of the association. A member of the county committee shall affix his signature on the line below the name of the association. The address of the association office shall be shown on the line below the signature of the member of the county committee.

Enter under "Attachments," the "Corn Account" check number and the date of the check being remitted to the Commodity Credit Corporation.

RECORDS AND FILES IN CONNECTION WITH THE "CORN ACCOUNT"

General.—It is imperative that all telegrams, letters of confirmation, receipts, and other pertinent information be filed in such a manner as to be readily accessible for checking the records of collections and disbursements and shall be made readily available to the auditor. A separate folder shall be maintained for each sale by the association or direct sale by the Commodity Credit Corporation. Insofar as possible these folders shall be filed by bin number. In those cases where more than one bin is involved in a sale, the folder shall be filed by the lowest bin number.

Form 39—Corn Loan 23 and Supporting Data.—The forms and correspondence for each sale shall be assembled in the following order (Form 39—Corn Loan 23 on the bottom) and securely attached with an Acco fastener to the inside back cover of a manila folder,

labeled "Bin No(s) ----." In case of direct sales by the Commodity Credit Corporation the contents of the folder will probably consist of only the material under items (10) and (11).

1. Form 39—Corn Loan 23 (signed copy).
2. Telegraphic "Request for Price" (copy).
3. Telegraphic "Reply by Commodity Credit Corporation" (original).
4. "Confirmation and Receipt to Purchaser" (signed copy).
5. Telegraphic "Acceptance of Offer" (copy).
6. Letter of confirmation from Commodity Credit Corporation (original).
7. Receipt for "Balance of Advance Estimated Purchase Price" (signed copy).
8. Receipt for "Additional Payment after Weighing" (signed copy).
9. Form ACP-12, "Receipt from Purchaser for Refund" (original).
10. Statement to Commodity Credit Corporation for handling charges on corn sold direct by the Corporation (signed copy).
11. All correspondence or forms pertaining to the sale of any specific bin(s) of corn.

Statements and receipts.—Statements for expenses incurred in connection with each sale of corn shall be filed in the order paid in a manila folder, labeled "Expenses—Corn Account." Insofar as possible these statements should be securely attached to the inside back cover of the folder by an Acco fastener. Receipt forms ACP-12 covering expenses should be arranged in the same order as the statements and attached to the inside front cover with an Acco fastener.

Bank records.—All bank records should be assembled in the following order (with the bank reconciliation on the bottom) and securely attached with an Acco fastener to the inside back cover of a manila folder, labeled "*Bank Records—Corn Account.*"

1. Bank Reconciliation—Corn Account (original).
2. Monthly bank statements. In the case of banks that do not regularly issue monthly statements, it is suggested that the association treasurer request the bank to prepare a monthly statement covering the Corn Account.
3. Bank deposit slips. The bank deposit slips should be arranged in date order with the deposit slip bearing the latest date on top.

All canceled checks should be arranged in numerical order and securely fastened by the use of brads to the inside front cover of the manila folder containing the bank records. Check stubs should be kept in an easily accessible file.

Additional "Statements and Receipts" and "Bank Records" folders may be added to the files as needed. When additional folders are added, the period covered by the old folder shall be indicated thereon.

PART XVII. PROCEDURE FOR MAKING PAYMENTS TO PERSONS PERFORMING COUNTY WORK IN THE STATE OFFICE UNDER A COOPERATIVE AGREEMENT BETWEEN THE STATE COMMITTEE AND THE COUNTY ASSOCIATION

If a cooperative agreement has been entered into between the State committee and a county association, persons who are doing specified work for such association in the State office under the supervision of the State committee will be paid for such services by the county association. Claims for services determined to be chargeable to a county association will be approved by a member of the State committee on Form NCR—County No. 12 and forwarded to the county association immediately after the last day of each month. Such claims shall be included by the association on Forms ACP-9 and ACP-10 for the month during which the services were performed.

Such claims shall be handled in the same manner as claims arising within the county except that receipt forms ACP-12 will be prepared in the State office as soon as the checks issued by the association treasurer covering the services are received. The original and one copy of Forms ACP-12 will be forwarded to the county association. Forms ACP-11 covering all items of expense for which checks have been prepared, including checks for services performed in the State office under a cooperative agreement will be prepared in the county office. The items of expense for which checks are mailed to the State committee will be marked "Form ACP-12 attached."

PART XVIII. GRANTING LEAVE WITH PAY TO REGULAR EMPLOYEES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

The granting of leave of absence with pay to county association office employees shall be optional with the county committee. If leave is granted it must be granted to each regular office employee and the rules hereinafter set forth shall govern.

1. Leave of absence with pay shall be granted only to *regular* office employees of county agricultural conservation associations. A regular office employee means a person employed by the county committee who has worked in the office of the county association and established a *base period* consisting of at least 120 days during a period of six consecutive calendar months.

2. If a regular office employee is absent from the office for a continuous period in excess of 90 days in a leave-without-pay status, the previously established base period will be lost and it will be necessary to start a new base period on the day of returning to duty.

3. Leave of absence with pay shall be earned at a rate of one day of leave for each calendar month in which 20 days' service or more have been performed, provided that any days for which the employee was granted leave with pay, or leave without pay because of illness, shall be considered as a part of the minimum requirement of 20 days' service each month.

4. Leave of absence with pay shall not be granted in advance of being earned. Although leave may be accumulated while establishing the base period, these days cannot be taken as leave with pay until after the base period has been established.

5. Leave of absence with pay shall not be earned during any calendar month in which the employee's period of service is less than 20 days.

6. The minimum amount of leave of absence granted must not be less than one-fourth of a day.

7. Leave of absence with pay may be accumulated in an amount not to exceed 12 days.

8. The county committee shall provide for the maintenance of accurate employment and leave records in the county office and shall make such records available to the State office upon request.

9. Each day of leave granted and taken under these regulations should be clearly indicated "Leave with Pay," "Leave without Pay, Illness," or "Leave without Pay," on NCR-County No. 12 for the individual.

10. In no case may leave be granted to a member of a county or community committee regardless of the work which a committeeman may perform.

PART XIX. WORK WEEK FOR REGULAR OFFICE EMPLOYEES

The county committee may establish a work week consisting of five and one-half days. In such instances, upon request made by the county committee to the State committee and with the State committee's approval, *regular* office employees may be paid for a full week's service (six days), provided such employees were in a pay status on the morning of the half-day. A regular office employee means a person employed by the county committee who works in the office of the county association and who has worked at least 120 days during a period of 6 consecutive calendar months, as outlined in Part XVIII.

If the county committee desires to establish a five and one-half day work week as authorized by the Director, the county committee will request authorization from the State committee to approve of six days time on NCR-County No. 12 for regular office employees. In those counties where such approval is received the entire force of regular office employees may be permitted to work only one-half of a designated day (any one of the six work days), in which case the county office would be closed for the general transaction of association business that half-day. In all counties where the office is to be closed one-half day each week, it shall be the same half-day each week and due notice of such closing shall be given to all interested persons and to the press of the county, and a notice to that effect posted in the county office and outside the main entrance thereto. Or the committee may designate certain days when certain regular office employees will work only one-half day, so as to keep from closing the entire office.

PART XX. DEDUCTIONS FOR ASSOCIATION EXPENSES

Deductions for expenses and notice thereof.—1. All or such part as the Secretary of Agriculture may prescribe of the estimated administrative expenses of the association may be deducted pro rata from any payments or loans made to members of the association in connection with any program with which the association is concerned.

2. In each case where any administrative expenses are deducted in connection with a current program, each member of the association shall be apprised, in the form of a statement (Form ACP-118) accompanying the check evidencing the payment or loan, of the amount or percentage deducted from such payment or loan on account of such administrative expenses.

FORM ACP-118—NOTICE OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATION EXPENSE DEDUCTION

A copy of Form ACP-118 shall be delivered or mailed to each applicant under the Agricultural Conservation program when his check is delivered, or mailed to him. When checks are delivered

in person to applicant-payees, Form ACP-118 shall be delivered at the same time. Where checks are mailed to applicant-payees, Form ACP-118 shall be enclosed with the checks. It should be noted that Form ACP-118 is not required in connection with checks issued under the Sugar Beet Programs or Price Adjustment Programs. A copy of this form is also to be delivered or mailed to each applicant who has earned a payment but who does not receive a check because the total amount of such payment is issued to an assignee or is applied against such applicant's indebtedness to the United States Government.

In the space provided, enter the percentage deducted for association expenses as shown on the related application for payment.

The space beneath the association expense notice, Form ACP-118, is to be used for the entry of information relative to assignments, as explained below, and for the signature of the chairman of the committee. The name and address of the association and the name of the association chairman shall be written, typed, or stamped on the form.

Form ACP-118 is to be delivered to every applicant whose name appears on the continuation sheets as a payee or assignor. Notices are not to be delivered to assignees.

Where an applicant has assigned his entire payment, that is, the name of the applicant in a particular case appears on a continuation sheet in the "assignor column" and does not appear as applicant-payee for the same serial number in the "payee column" enter on the form beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$----- is being paid to -----, his assignee.

The county committee should not recognize an assignment where the committee believes such assignment was obtained by duress or threats to do bodily harm to or cause some loss, damage, or detriment to be suffered by the assignor. Mere refusal to make advances of cash or supplies to finance making a crop unless the advances are secured by an assignment of a payment shall not be considered as a "threat" in this connection, unless, of course, the person so refusing had theretofore promised to make such advances and such promise was not conditioned upon the assignment of the payment. However, refusal of the landlord to permit a tenant to continue on the farm under an existing lease or operating agreement if the tenant does not execute an assignment in favor of the landlord may be considered as a "threat."

Where the entire net payment due an applicant is withheld in liquidation of an indebtedness, enter beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$----- is being applied toward the settlement of his indebtedness.

Where a part of the net payment due an applicant is withheld in liquidation of an indebtedness, that is, the name of the applicant appears on the continuation sheet in the "assignor column" and also appears as applicant-payee under the same serial number, in the "payee column," enter beneath the notice a statement to the effect that \$----- of his payment is being applied toward the settlement of his indebtedness.

In all types of cases the notices are to be delivered, in person or by mail, when the applicable continuation sheet is received. For priority rights in connection with handling of set-offs and assignments, see NCR-423.

PART XXI. CARE AND DISPOSAL OF ASSOCIATION PROPERTY

The chairman of the association will be held generally responsible for the proper use and protection of any and all association property which may come into the custody of or control of the association.

Under the procedure herein provided, associations are authorized to exchange typewriters, adding machines, and other similar labor-saving devices in part payment for new machines, and to sell or destroy certain property, subject to the prior approval and authorization in writing of the State committee.

In the solicitation of bids for the exchange of typewriters or other machines and equipment, cash offers as well as trade-in offers must be solicited and if the cash offer for any article exceeds the exchange offer, the cash offer shall be accepted and the money received for such sale shall be reported as a collection on line 1 (c) of Form ACP-8 in accordance with existing procedure.

Association property no longer serviceable, which is not being or cannot be used in the work of the association, may be sold after condemnation by the State committee or its authorized representative; such condemnation must be in writing and contain a description of the article or articles condemned, including the serial number, date of purchase, the original cost, and the price at which the same may be sold, or if the condemned property has no resale value, the authorization may permit its destruction. The original copy of such authorization must be on file in the county office and a copy forwarded to the State office, attention County Associations Section.

Association property which has been condemned and is offered for sale shall not be purchased, either directly or indirectly by a present or former committeeman or employee of the association. No committeeman or employee shall appropriate for his own use any article of association property which has been ordered destroyed.

Where items of equipment have been lost, a statement by the person losing the equipment and the circumstances of its loss should be secured by the chairman. If it may be construed from the report that the loss of the equipment was not due to the carelessness of the individual, such a statement should be attached to the next inventory with reference thereto on the inventory itself. If the loss of any item of equipment was due to the carelessness of the individual, the market value of the item at the time of its loss should be collected from the individual and deposited by the treasurer into the association's account. An explanation of such collection should appear on NCR-County No. 23, Summary of Collections.

No property of the association, regardless of its value, may be sold, exchanged, traded in as part payment, condemned or destroyed except as provided herein.

PART XXII. PROCEDURE FOR SUBMITTING CLAIMS AGAINST THE COUNTY ASSOCIATION INDEMNITY FUND

The County Association Indemnity Fund was established for the purpose of indemnifying the United States, its disbursing officers, and county associations for certain losses sustained in the operation of general farm programs administered through the county association.

The following types of losses are covered by the Indemnity Fund:

1. Losses due to failure of officers, committeemen, or employees to fully discharge the duties required of such office or employment.
2. Losses due to misdelivery or misuse of association funds (including United States Treasury check) or other intangible property.
3. Losses due to failure to maintain association books, records, or other property in safe keeping.

In case an association sustains a loss covered by the Indemnity Fund and wishes to submit a claim against the Indemnity Fund the following information shall be forwarded to the State committee, attention County Associations Section:

1. A statement in detail of all the known facts relative to the loss, together with complete information on all efforts made to recover the loss. This statement must be signed by the chairman and treasurer of the county committee.
2. A statement signed by an officer of the bank in which the association funds are kept in case bank records pertaining to the loss are involved.

Upon receipt in the State office of the information pertaining to a loss, the State committee will review all the facts in the case. If, upon review of the facts involved, the State committee approves of the claim, such approval should be signed by a member of the State committee and forwarded with the association's statement and claim to the North Central Division.

In case a claim against the Indemnity Fund has been paid to an association and the amount is subsequently recovered, in whole or in part, the amount so recovered should be forwarded to the North Central Division in the form of a check, Postal money order or draft, drawn payable to the Treasurer of the United States, together with a complete statement regarding the collection.

PART XXIII. DELIVERY OF UNITED STATES TREASURY CHECKS

The function of delivering Treasury checks is vested in the Division of Disbursement, Treasury Department, and in general all checks are delivered by that Division directly to the payees. The method by which the association treasurer is authorized as an agent of the Chief Disbursing Officer, Division of Disbursement, to deliver checks to farmers was agreed upon by the Secretary of the Treasury as an aid in the administration of the farm programs. Consequently, the instructions issued by the Division of Disbursement are to be carried out to the fullest extent.

Note.—*Typing the address of the payee on the face of the check is not permitted. No data should be typed or written on the face of a*

check after it has been issued by the Division of Disbursement, Treasury Department.

Checks issued by the Treasury Department of the United States to applicants under the Agricultural Conservation Program and other programs administered by the county association will be mailed by the regional disbursing offices, Division of Disbursements, Treasury Department, directly to the treasurer of the county association for delivery to payees. Checks issued in connection with commodity contracts will be mailed by G. F. Allen, Chief Disbursing Officer, Treasury Department, Washington, D. C., to the association treasurer. The "Receipt for Checks" and certificate of delivery appearing on Form 1721 for checks mailed to the association treasurer must be executed by the association treasurer and Receipt No. 1 shall be returned to the applicable regional disbursing office within 5 days from the date such checks are mailed to the association treasurer and Receipt No. 2 on Form 1721 covering such checks shall be executed and returned within 21 days plus time for transit. Checks must be delivered only to the payee in person, or in certain cases to his authorized agent, or mailed to him, at his regular mail address in accordance with instructions issued by the Division of Disbursement, Treasury Department. These instructions will be in the form of letters of transmittal and ACP letters signed by the Chief Disbursing Officer. *It is imperative that the treasurer of the association study such instructions carefully and strictly adhere to the provisions thereof.*

As an aid to the correct delivery of checks, the serial number of the application for payment to which the check relates is entered on the check. Attention is called to the fact that the association treasurer is personally responsible for treasury checks which are misdelivered.

Checks should be delivered personally to the payee whenever practicable and receipt therefor obtained by having the payee sign on the voucher continuation sheet on the line in the space to the right of the payee's typed name. Signatures of payees by "X" mark must be witnessed by a disinterested person. The continuation sheet should be retained in the county association office.

In every case where the payee is not known personally by the treasurer of the association, his signature on the continuation sheet shall be compared with his signature on the application before the check is released to him. This precaution should eliminate deliveries of checks in the county office to persons other than the correct payees.

In cases where an absentee landlord has authorized an agent in writing to receive the check for him, and the application is on file in the county office, the check may be delivered to the agent in person or mailed to him at his regular mail address. Before delivering or mailing a check to an agent, the signature of the landlord on the authorization must be compared with the payee's signature on file in the county office.

For instructions on handling cases involving undelivered United States Treasury checks, *lost United States Treasury checks*, deceased or incompetent applicants, claims and refunds, see NCR-323, issued June 16, 1939.

FORM NO. ACP-57—RECEIPT FOR TREASURY CHECK

In those cases where it is not practicable to deliver checks to the payee personally, such checks may be mailed to the regular mail address of the payee. In all such cases Form No. ACP-57, Receipt for Treasury Check, shall be prepared and *mailed in Treasury Department window envelopes*, with the check, in order that a receipt for such check may be obtained. The name and address of the payee shall be typed in the space provided therefor under the words "Receipt for Treasury Check" on Form ACP-57.

The administrative number on the continuation sheet, the check number, and the amount of the check shall be entered on Form ACP-57 in the space provided therefor in the upper right hand corner. Under the line showing the amount, the date of mailing shall be entered and a carbon copy of this information shall be made. On the reverse side of Form ACP-57, the treasurer's name and mailing address of the county agricultural conservation association shall be typed or stamped. The carbon copy of the data entered on Form ACP-57 shall be initialed by the treasurer and attached to the applicable continuation sheet. Form ACP-57 shall then be placed in front of the check together with a properly prepared Form ACP-118, and enclosed in a Treasury Department window envelope, with the name and address of the payee showing through. Upon receipt of Form ACP-57 from the payee, such form shall be attached to the applicable continuation sheet. Form ACP-57 must *not* be used in lieu of Form ACP-12 as a receipt for county association expense payments.

It is advisable that the treasurer of the county association maintain an adequate supply of Treasury Department window envelopes at all times. A supply thereof may be obtained by writing directly to the assistant disbursing officer of the regional disbursing office. The names and addresses of the assistant disbursing officers located in the North Central Region and the States they serve are as follows:

Name	Address	States Served
W. W. Weldon---	First Floor, U. S. Courthouse, Chicago, Ill.	Iowa, Wisconsin, Illinois, Indiana, Michigan.
John W. Reynar--	4225 New Post Office Building, Cleveland, Ohio.	Ohio.
Lea Testin-----	322 New Post Office Building, Minneapolis, Minn.	Minnesota, South Dakota.
E. L. Hlinak-----	700 New Federal Building, St. Louis, Mo.	Missouri.
L. W. Looker----	405 Interstate Building, 417 East 13th St., Kansas City, Mo.	Nebraska.

Register of indebtedness.—The treasurer of the association shall not deliver a check issued payable to a person who is known to be indebted to the United States Government by reason of an overpayment under any program of the Agricultural Adjustment Administration or by reason of a crop insurance premium advance or grant

of conservation materials or services to farmers, if such indebtedness has not been set off from such person's payment. Such checks shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such check is returned. A copy of such letter shall be mailed to the State committee. Checks for payees who are known to be deceased or incompetent shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such checks are returned. A copy of such letter shall be mailed to the State committee.

Treasurer's responsibility.—Treasurers of county associations are designated by the Chief Disbursing Officer to make distribution of United States Treasury checks to the payees listed on the voucher continuation sheets accompanying the Treasury checks. Association treasurers receiving United States Treasury checks are responsible for the proper delivery of such checks and in cases where the United States sustains a loss because of the delivery of a check, or by reason of wrong mailing address, to a person other than the rightful payee or his authorized agent, and such other person secures payment thereon which cannot be reclaimed, the treasurer is personally liable for such loss. If a check is delivered by a person other than the association treasurer, and a loss results because of the check having been delivered to a person other than the proper payee or his authorized agent, the person making the delivery is jointly responsible with the association treasurer.

PART XXIV. QUARTERLY REPORTS OF MATERIAL MAILED FREE OF POSTAGE UNDER THE PENALTY MAILING PRIVILEGE

In accordance with the provisions of Memorandum No. 824, Revised, issued July 26, 1939, by the Secretary of Agriculture, in which he quotes Section 6 of the Treasury-Post Office Appropriation Act, fiscal year 1940, as amended by the Deficiency Appropriation Act, approved June 30, 1939, it is required that each county association file quarterly with the State committee reports showing the number of pieces and the total weight in ounces of mail matter by classes transmitted free of postage during such quarter. This report shall show the following classes of mail:

1. Matter in form of post cards to which 1-cent rate would apply if subject to postage.
2. Letters and other matter to which letter rate would apply if subject to postage.
3. Printed or duplicated matter and supplies weighing under 8 ounces, to which third-class rate would apply if subject to postage.
4. All matter weighing over 8 ounces and less than 4 pounds to which fourth-class rate would apply if subject to postage. (Material weighing 4 pounds and over requires the payment of postage.)

The chairman and secretary of the county association will certify at the end of each quarter that nothing was transmitted through the mail free of postage by the county association in violation of the provisions set forth in Section 6 of the Post Office Appropriation Act, approved May 6, 1939, as amended.

Unless an arrangement can be made with the local postmaster to weigh all mail by classification, it will be necessary for the county association to purchase suitable scales. In any case, it will be necessary for the secretary, chief clerk, or office manager to count or to have counted each piece of mail to be mailed free of postage.

The above-mentioned section 6 of the Treasury-Post Office Appropriation Act, fiscal year 1940, as amended, requires that there shall not be transmitted through the mail, free of postage, any book, report, periodical, bulletin, pamphlet, list, or other article or document (except official letter correspondence and certain matter described in the statute) unless a request therefor has been previously received for such mailing. Any written request or recorded oral request indicating that a person desires publications or information pertaining to the Agricultural Conservation Program will be regarded as a request that, under the terms of the Act, will permit mailing under penalty privilege of such Agricultural Conservation Program information. It is not necessary to receive requests from committeemen or association employees in order to make permissible the mailing under penalty privilege to them of any report, bulletin, pamphlet, or other article, or document necessary in the conduct of association business.

In order that the association mail may be delivered with a minimum of delay it is important that the county association mailing list should be kept current. For instructions on "Correction of County Association Mailing Lists" see Mis. 40-16 issued October 24, 1939, and memorandum dated September 6, 1940, Re: "Correction of Mailing Lists."

Whenever requests to postmasters are made for corrected mailing lists, the request should clearly indicate to the Post Office that *the corrected addresses must be mailed to the county association office address.*

Mailing commodity loan samples.—The use of the franking privilege by county agricultural conservation committees in mailing samples of corn and wheat to State offices for inspection purposes in connection with corn and wheat loans is governed by the following rules:

1. Samples of corn and wheat may be mailed under frank in individual packages not weighing in excess of four pounds. However, when the weight of a single package is in excess of four pounds, the fourth-class postage rate will apply, as provided by Section 618 of the Postal Laws and Regulations.

2. There is no limitation on the number of individual packages not weighing in excess of four pounds which officers of county agricultural conservation committees may mail under frank in one day. Each package is considered a separate and distinct transaction and as such has no relation to any other package containing samples of corn or wheat. However, samples representing a particular lot of grain in excess of four pounds may not be divided into parcels weighing less than four pounds to evade payment of postage at the fourth-class rate.

3. If, for convenience, it is found desirable to mail as one package two or more individual parcels containing samples of corn or wheat, the franking privilege is available for the mailing of the package so long as the total weight is not in excess of four pounds.

4. Corn and Wheat Loan "Work Sheets" may be enclosed with the samples mailed under the franking privilege granted to officers of county agricultural conservation committees.

PART XXV. ANNUAL REPORT TO THE BUREAU OF INTERNAL REVENUE OF THE TREASURY DEPARTMENT ON SALARIES RECEIVED BY EMPLOYEES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

Since salaries of employees of the Agricultural Conservation Associations are taxable as income by both State and Federal Governments, it will be necessary that these salaries be reported to the Commissioner of Internal Revenue, Returns Distribution Section, Washington, D. C., and to the respective State taxing authorities, if required, not later than February 15, 1941.

Such reports should be prepared on Treasury Form 1099 for each employee receiving from the association salary payments of \$800 or more, if single, and for each married employee receiving \$2,000 or more during the calendar year. Form 1099 should be prepared in quadruplicate; the original and first copy to be forwarded by the association directly to the Commissioner of Internal Revenue, Returns Distribution Section, Washington, D. C., the second copy to be given the individual and, if required, the third copy should be forwarded to the proper State taxing authority.

A supply of Forms Nos. 1096 and 1099 may be obtained from the Collector of Internal Revenue in their respective districts or from the State office.

Internal Revenue Forms 1099 are to be completed as follows:

1. To whom paid (full name and home address: name to be shown in this order: Christian name, middle name, surname).

2. Amount paid in salaries. (If single, \$800 or more; if married \$2,000 or more. Note that December salaries earned during the previous year and paid in January during the current calendar year should be excluded and that salaries earned in December of the current calendar year and paid in January of the following year should be included. Travel is not to be included on Form 1099.)

3. Single or married. (To be indicated for *all* employees reported; if status is not definitely known list as single.)

4. By whom paid. (In all cases it will be _____ Agricultural Conservation Association.)
(Name of County)

The treasury form 1096 is a summary transmittal for the individual reports on Forms 1099 and each reporting association will execute one form for transmittal with Forms 1099 to the Commissioner of Internal Revenue, Returns Distribution Section, Washington, D. C. These forms should be forwarded as indicated herein and should *not* be sent to the State office.

ADMINISTRATIVE APPROVAL

This procedure for the organization and operation of county agricultural conservation associations and the election of committeemen for the 1941 program in the North Central Region is issued with the approval of the Administrator, effective September 10, 1940.

HARRY N. SCHOOLER, *Director*,
North Central Division,
Agricultural Adjustment Administration.

Issued January 1, 1941

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

JAN 20 1941
10-30-41, suppl. 1.

PROCEDURE FOR THE OPERATION OF COUNTY AGRICULTURAL CONSERVATION
ASSOCIATIONS AND THE ELECTION OF DELEGATES AND COMMITTEEMEN FOR
THE 1941 PROGRAM IN THE NORTH CENTRAL REGION

NCR-504, issued September 10, 1940, is hereby amended by adding the following section at the end of Part XXI:

MAINTENANCE OF EQUIPMENT INVENTORIES BY COUNTY
AGRICULTURAL CONSERVATION ASSOCIATIONS



A record of all equipment (non-expendible property) owned by county agricultural conservation associations shall be maintained on Form NCR-County No. 21, Inventory Record. This form shall be kept current by the association treasurer and will record all acquisitions and disposals of equipment.

Upon receipt of Forms NCR-County No. 21, the county committee shall immediately make an inventory of all items costing \$1.00 or more which may be considered as permanent articles of equipment. Thereafter the county committee shall make an annual inventory and shall prepare new Forms NCR-County No. 21 as of January 1. Items of supply shall not be included in this inventory. For items of equipment such as typewriters, adding machines, and calculating machines, the manufacturer's serial number shall be used in preparing the inventory record. For items of equipment which do not carry manufacturers' serial numbers, there shall be permanently attached to each item of equipment a numbered label which will be supplied by the State office and such number shall be used in preparing the inventory record. Such label should be placed in a conspicuous place where it can be easily read and a duplicate label (same number) should be placed on the article where it will not be worn or torn through daily use. These labels should be glued to all non-expendible equipment upon which there is no factory serial number, and such label covered with shellac.

Immediately upon completion of the record of the annual inventory on Forms NCR-County No. 21, the county committee shall notify the State office of such fact in order that an auditor may visit the association office and verify the inventory and reconcile it with the State office records and the county committee shall mail to the State committee a sheet or sheets upon which will be typed a complete list of equipment shown on Forms NCR-County No. 21. The equipment inventory will be verified at least twice each year by auditors from the State office.

Form NCR-County No. 21 - Inventory Record

Purpose.-- Form NCR-County No. 21 is designed to furnish a record of all items of equipment (non-expendible property) owned by county agricultural conservation associations.

Several items of the same kind of equipment or furniture shall be entered on one Form NCR-County No. 21. Example:

Form NCR-County No. 21		INVENTORY RECORD						No. 1
No. of Units (1)	Description (2)	Serial No. (3)	Unit Cost (4)	Total Cost (5)	Date Acquired (6)	Date Disposed (7)	Dis-position (8)	Inventory Verified (9)
1	Underwood	687384-11	70.00	70.00	May '38			
1	Woodstock	FM12151553	70.00	70.00	Dec. '39			

Adams County ACA

Kind of Equipment Typewriters

More than one unit of the same kind of equipment which do not carry manufacturers' serial numbers and for which the unit cost is the same, shall be entered on one line of Form NCR-County No. 21, the serial numbers being entered in column (3), such numbers being used consecutively wherever possible Example:

Form NCR-County No. 21		INVENTORY RECORD						No. 2
No. of Units (1)	Description (2)	Serial No. (3)	Unit Cost (4)	Total Cost (5)	Date Acquired (6)	Date Disposed (7)	Dis-position (8)	Inventory Verified (9)
1	Chair-Steel Posture	175	5.05	5.05	Dec. '37			
2	" -Walnut "	176-177	5.00	10.00	Feb. '38			
10	Steel " -Folding	178-187	2.25	22.50	Jan. '39			

Adams County ACA

Kind of Equipment Chairs

Preparation of Form.-- 1. Number of Copies.-- Prepare Forms NCR-County No. 21 in the original only. Leave one blank line between entries.

2. Numbering of Forms.-- Forms NCR-County No. 21 shall be numbered consecutively beginning with the number "1".

3. The entries in columns (1) to (8) inclusive shall be made as follows:

Col. (1) Enter the number of units of equipment or furniture being recorded.

Col. (2) Enter the make of machine, such as "Underwood"; or the kind of furniture, such as "Chair - Steel Posture".

Col. (3) Enter the manufacturer's serial number, or if the item of equipment does not carry a manufacturer's serial number, enter the number shown on the label supplied by the State office.

Col. (4) Enter the cost of each item of equipment. Do not deduct trade-in allowance when entering cost.

Col. (5) Enter the result of Col. (1) times Col. (4).

Col. (6) Enter the date the item of equipment was acquired.

(All of the above entries except State office serial numbers should be taken from the related invoices. Where copies of invoices are not available an effort should be made to obtain a fairly accurate acquisition date).

Col. (7) Enter the date the item of equipment was disposed of. This entry may be obtained from the invoice or other available information in case of a trade-in, from the receipt issued in case of a sale, and from the State office memorandum in case of condemnation.

Col. (8) Enter an explanation of the disposal of the equipment; i.e., "Traded in on Royal Typewriter No. _____, allowance \$20.00." Example:

Form NCR-County No. 21

No. of Units (1)	Description (2)	Serial No. (3)	Unit Cost (4)	Total Cost (5)	Date Acquired (6)	Date Disposed (7)	Dis- position (8)	Inventory Verified (9)
1	Underwood	482556-11	70.00	70.00	May '35	May '38	Traded in on	7/1/40
							Woodstock No.	John Doe
							687394-11	
							(Allowance \$20)	

Adams County ACA

Kind of Equipment Typewriter

If one of several items of equipment listed on the same line of Form NCR-County No. 21 is disposed of, Form NCR-County No. 21 shall be corrected to show the number of items remaining in the possession of the association.

Col. (9) For use of the auditor only. Make no entry

In the spaces provided at the bottom of the form enter the name of the county and the kind of equipment.

Filing

Upon completion of Forms NCR-County No. 21 these forms shall be filed in an angle tab manila folder and secured by an acco fastener. Such folder shall be labeled "1941 Inventory Records."

An accurate and complete current record should be maintained in the county file on the last inventory report, listing the additional equipment purchased or equipment disposed of by trade-in, etc., so that the necessary information will be readily available at the time the next inventory report is prepared.

Purchase Requisition.

All purchases of equipment in the amount of \$25.00 or more must be approved by or on behalf of the State committee on a purchase requisition form (NCR-County No. 22) supplied by the State office, and such approved requisition must be submitted with the monthly expense account on which the cost of the equipment is claimed.

Ownership of Equipment by County Associations.

In those cases in which the total cost or partial cost of any item of equipment has been paid by an association and such equipment is being used by persons other than employees of the association and is not necessary for the operation of the association office, the county committee must sell such equipment, or the interest of the association in such equipment. If those persons using such equipment are unwilling or unable to purchase the equipment, the county committee shall find other prospective purchasers.

In those cases in which the partial cost of any item of equipment has been paid by an association and such equipment is being used by employees of the association, the county committee shall purchase the interest of the other persons in such equipment.

Part IX, Procedure for Handling Collections made by the County Committee; and Part XII, Instructions for Claiming, Disbursing and Accounting for County Association Expense Funds, should be changed with respect to procedure pertaining to deposit and transmittal of 1941 Corn Loan service fees, pages 23 and 37, to read as follows:

Deposit and Transmittal of 1941 Corn Loan Service Fees.-- Effective January 1, 1941, procedure relative to 1941 Corn Loan service fees is revised as follows: All corn loan service fees payable to the association in connection with the 1940 Corn Loan Program will be received by the association directly from the lending agencies, and the treasurer shall immediately deposit all such fees in the "Corn Account" of the association and not in the association's regular bank account. (See NCR-504, page 63, "Corn Account") The funds so received shall not be shown on form NCR-County No. 23, Summary of Collections or Forms ACP-8 and ACP-9.

The use of form Corn Loan 6 will be continued in accordance with present procedure and whenever corn loan service fees on deposit amount to \$1,000 or more, or in any event at the end of each month the treasurer will, with the approval of the county committee, draw a check against the "Corn Account" in the full amount of service fees on deposit or deposited during the month and attach this "Corn Account" check to form Corn Loan-6 and transmit same to the Commodity Credit Corporation, Washington, D. C.

The receipted copy of Corn Loan-6 returned to the association by the Commodity Credit Corporation shall be filed with the related canceled check in the "Corn Account" files instead of being attached to form ACP-11 as heretofore. The total amount transmitted as shown on form Corn Loan-6 for each month will be the amount

of corn loan service fees deposited in the "Corn Account" for the month. The "Corn Account" will be audited at the time of the semi-annual audit of the association's records and accounts and at such other times as deemed necessary by the State committee.

The instructions in 40-Corn Loan 2, issued November 13 1940, remain in effect except those pertaining to deposit and transmittal of corn loan service fees as herein noted.

Entering Steel Bin Expense (ERECTING AND FILLING) on Forms ACP-9 and ACP-10.-- Corn storage labor and miscellaneous items claimed on Forms ACP-9 and ACP-10 which pertain to erecting and filling of steel bins should be identified on Forms ACP-9 and ACP-10 by having the word (bin) in parenthesis entered in column (2) immediately below the title or in case of miscellaneous items, immediately under the name of individual or firm.

Part XIII is amended as follows:

The use of Form NCR-County No. 9, Itemized Report of All Collections Made and Deposited, will be discontinued. Duplicate bank deposit slips showing itemization of all deposits will be filed, as at present, in the Receipts and Bank Record folder.

Part XVI is amended by adding at the end thereof the following:

Steel Bin Expense Record Memorandum.-- There shall be prepared each month by county associations having corn stored in steel bins a record memorandum headed "Reimbursable Association Expense in Connection with Steel Bins and Steel Bin Corn in _____ County, _____ for the month of _____ 194__" and signed by _____ State

the chairman of the county committee. (See attached sample memorandum - NCR-County No. 26). A copy of this memorandum shall be attached to each copy of NCR-County No. 15 and shall show any expense in connection with the storage of corn in steel bins except the expense incurred in the erection and filling of steel bins. On this memorandum will be shown expense in connection with the purchase and application of fumigant for steel bin corn; payment of trucking charges for steel bins; expense in connection with the movement of corn from one bin to another for conditioning purposes; stirring of corn; supervision of removal of corn from steel bins for shipment or sale; regular inspection of corn as required in existent procedure; the repair and upkeep of steel bins, including the cost of parts required in connection therewith; reconstruction of foundations under steel bins wherever needed and the cost of materials required in connection therewith; the expense in connection with servicing steel bins or corn stored in steel bins where public emergencies (such as flood, fire, or wind) require instant action and the immediate purchase of supplies or services in the open market in a manner in which such articles are usually bought or sold or such services engaged between individuals. In all such situations the interests and property of the Government must be protected without delay.

Prior approval shall be secured from the State committee for expenses in connection with the servicing and protection of steel bins and the contents thereof, and the State committee is hereby authorized to approve expenditures for both materials and services where conditions warrant such expenditures. The auditor,

when making a semi-annual audit of the records and accounts of the association, shall make a special check of all items shown on the record memorandum herein referred to. The information required to be shown in the record memorandum is necessary in order that a credit equal to the amount of such expense may be allowed as a nondeductible factor when determining the rate of deduction for county association expenses for the 1941 Agricultural Conservation Program.

The entries on NCR-County No. 26 shall be derived from information shown in column (j) of NCR-County No. 12 and 13 covering personal services and mileage. It is important that notation shall be made in column (j) of NCR-County No. 12 in a manner so that the proper amounts can be derived and so that, if required to do so, the auditor can verify all entries made on NCR-County No. 26.

All items shown on NCR-County No. 26 shall be claimed on Forms ACP-9 and ACP-10 in the regular manner.

*RECORD MEMORANDUM OF
REIMBURSABLE ASSOCIATION EXPENSE IN CONNECTION WITH STEEL BINS AND STEEL
BIN CORN IN _____ COUNTY, _____ State
MONTH OF _____ 194__.

1. General

(a) County committee supervision	\$ _____	
(b) County committee mileage	_____	
(c) Inspectors - personal services	_____	
(d) Inspectors - mileage	_____	
Total		\$ _____

2. Fumigation and Conditioning

(a) Cost of fumigant	\$ _____	
(b) Labor	_____	
(c) Trucking charges if any	_____	
Total		\$ _____

3. Trucking Steel Bins

(a) Trucking charges	\$ _____	
(b) Labor	_____	
Total		\$ _____

4. Shipment of Steel Bin Corn

(a) Labor	\$ _____	
(b) _____	_____	\$ _____
Total		

5. Removal of Surplus Corn

(a) Trucking charges	\$ _____	
(b) Labor	_____	
Total		\$ _____

(Over)

6. Repair and Upkeep of Steel Bins

(a) Labor \$ _____

(b) Parts and Material _____

(c) Trucking _____

Total \$ _____

7. Sale of Corn from Steel Bins

(a) Supervision \$ _____

Total \$ _____

8. Storage Rental for Steel Bins

(a) Rental of space \$ _____

(b) _____

Total \$ _____

9. Rental of Steel Bin Sites

\$ _____

Total reimbursable expense for the month \$ _____

Approved _____
Chairman, County Committee.

*Include hereon any expense in connection with the storage of corn in steel bins except expense incurred in the erection and filling of steel bins. (See page 7 of Corn Loan 8, Supplement 1, issued August 18, 1939)

Prepare in triplicate and staple to each copy of Form NCR-County No. 15.

(Mimeograph in State Office)